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1990

# *Annual Reports*

## **1990**



Richard Devens III

*Town of Sandwich*  
*New Hampshire*

## GENERAL INFORMATION

TOWN OFFICE.....284-7701  
Monday through Friday, 8:00a.m. - 4:00p.m.  
Town Hall

SELECTMEN'S MEETINGS.....284-7701  
Mondays, 7:30p.m.  
Town Hall

HIGHWAY DEPARTMENT.....284-6950  
Monday through Friday, 7:00a.m. - 3:30p.m.  
-Summer-  
Monday through Thursday, 6:30a.m. - 5:00p.m.

TOWN CLERK/TAX COLLECTOR.....284-7113  
Monday night 7:00p.m. - 9:00p.m.  
Tuesday and Thursday, 9:00a.m. - 2:00p.m.

BOARD OF ADJUSTMENT  
Third Thursday of Each Month, 7:30p.m.

CONSERVATION COMMISSION MEETINGS  
Second Tuesday of Each Month, 7:30p.m.

HISTORIC DISTRICT COMMISSION MEETINGS  
Third Tuesday of Each Month, 7:30p.m.

PLANNING BOARD MEETINGS  
First Wednesday of Each Month, 7:30p.m.

RECREATION COMMISSION MEETINGS  
Third Wednesday of Each Month, 7:30p.m.  
Town Hall

TRUSTEES OF TRUST FUNDS .....284-6629

WENTWORTH LIBRARY.....284-6665  
Monday 2:00p.m. - 6:00p.m.  
Wednesday 2:00p.m. - 8:00p.m.  
Friday 9:00a.m. - 5:00p.m.  
Saturday 9:00a.m. - 1:00p.m.

LIBRARY TRUSTEES .....284-6665

SEWER COMMISSIONERS.....284-6807  
First and Third Thursday of each month 7:30pm

**ANNUAL REPORTS**  
**of the**  
**OFFICERS**  
**of the**  
**TOWN OF SANDWICH**  
**New Hampshire**

FOR THE YEAR ENDING DECEMBER 31, 1990

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

RICHARD C. PAPEN  
WILLIAM G. HOAG  
DALE S. MAYER  
Selectmen

## **Our thanks to . . .**

Richard Devens III for his photo of the newly restored Old Fire House on the cover.

Robert Miner, photographic historian at the Sandwich Historical Society and Suzita Myers, curator, for photos from an earlier time.

Sarah Zuccarelli, Bob Rowan, Ned Harding and Tony Leiper for serving on the Annual Report Committee and inspiring the changes made in this year's report. (Suggestions for future improvements are welcomed.)

Joanne Coutu who managed to put it all together and with the help of Priscilla Seeley "set the type" on the computer with assistance from Denny Kalette.

Charlie Fletcher of Harvest Press for his usual fine printing job.

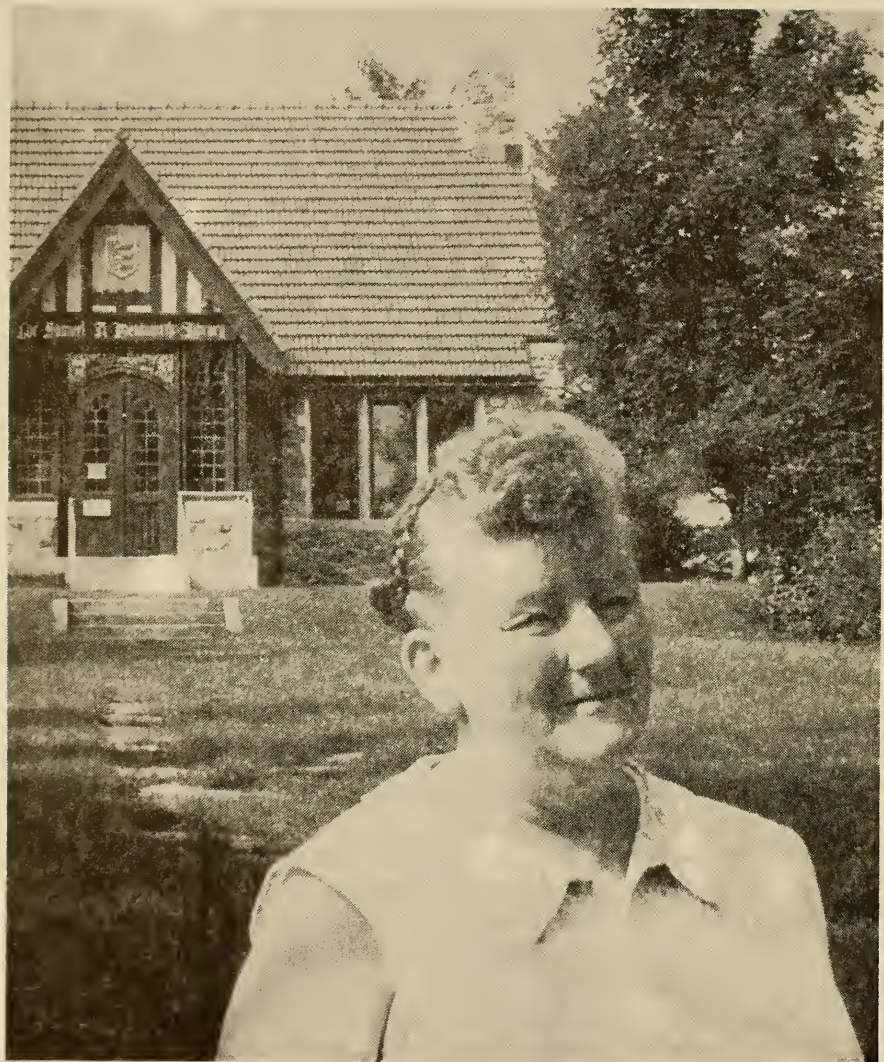
The Selectmen



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## DEDICATION



Marcella Winslow

Sylbert Ainger Forbes is, without a doubt, one of Sandwich's best known citizens. There is good reason for this: she has played an important part in many of the town's organizations while growing up here and later settling again in town after her marriage to Walter Forbes. Their son Keith is a life-time resident of the town.

Sylbert joined the Grange at age 14 and has been a loyal member ever since, holding many offices over

the years. She has been Master of the Mt. Israel Grange for the last 18 years. We can be sure she will have an important role to play this spring when the Grange celebrates its 100th birthday at an Open House in May.

A graduate of the Quimby School she has served as Treasurer of their Alumni Association for many years. She is also a graduate of the Laconia Hospital School of Nursing.

The Sandwich Sirens, the Fire Department's auxiliary, chose Sylbert as their first president. She has also served as their Treasurer.

A long-time member of the Order of the Eastern Star and the Sandwich Federated Church, she is probably best known to most of us in town as Librarian of the Samuel H. Wentworth Library. Since 1946 until her retirement last fall, she has played an important part in the Library's growth and made generations of residents and summer visitors feel welcome with her cheery smile and ready wit. We shall miss seeing her behind the Library desk but surely this only means she will have more time to be out and around in town-taking part in all her favorite activities.

We are honored to dedicate this Annual Report to Sylbert and wish her many more years of happy involvement with our town's citizens and their organizations.

Richard C. Papen  
William G. Hoag  
Dale S. Mayer  
Board of Selectmen

# TOWN OFFICERS

## MODERATOR

Robert J. Rowan

## STATE SENATOR

Roger Heath

## REPRESENTATIVES TO THE GENERAL COURT

Robert Foster

Allen Wiggin

## SELECTMEN

William G. Hoag	Term expires	1991
Richard C. Papen	Term expires	1992
Dale S. Mayer	Term expires	1993

## ADMINISTRATIVE ASSISTANT

Joanne N. Coutu

## TOWN CLERK/TAX COLLECTOR

Rita P. Taylor	Term expires	1992
Priscilla Seeley, Deputy		

## TREASURER

Edwards F. Leiper	Term expires	1992
Denny C. Kalette, Deputy		

## LIBRARY TRUSTEES

Margaret Goodwin	Term expires	1991
John Perkins	Term expires	1991
Donald K. MacDougall	Term expires	1992
Diane Decker Booty	Term expires	1992
Walter Johnson	Term expires	1992
Barbara Parsons	Term expires	1993
Jeffrey Fleischmann	Term expires	1993



# TRUSTEES OF TRUST FUNDS

Dana H. Pearson	Term expires	1991
Jane A. Brewer	Term expires	1992
Robert Ayotte	Term expires	1993

# CEMETERY TRUSTEES

Geoffrey Burrows	Term expires	1991
Robert N. Burrows	Term expires	1992
Sarah W. Zuccarelli	Term expires	1993

# SANDWICH PLANNING BOARD

John Biggs, Chairman	Term expires	1991
Benjamin Bullard, V. Ch.	Term expires	1991
Walter Johnson	Term expires	1991
Thomas Hadley	Term expires	1992
Phyllis Olafsen	Term expires	1993
Willard Martin	Term expires	1993
Richard C. Papen	Ex Officio	
Robert Erb, Alt.	Term expires	1991
Alan Nichols, Alt.	Term expires	1991
Dorothy LaPointe, Alt.	Term expires	1992
Patricia Merriman, Alt.	Term expires	1992
Walter Carlson, Alt.	Term expires	1993
Dale S. Mayer, Alt.	Ex Officio	

# BOARD OF ADJUSTMENT

Frank C. Henry	Term expires	1991
Stuart W. Heard	Term expires	1991
Roger W. Hamblin, Chrmn	Term expires	1992
Philbrick Dodge	Term expires	1992
Norman W. Chatel	Term expires	1993
Dale S. Mayer	Ex Officio	
Frank Bates, Alt.	Term expires	1991
Jane Beckman, Alt.	Term expires	1992
Peter Hoag, Alt.	Term expires	1993

# LAKES REGION PLANNING COMMISSION

Robert Erb	Term expires	1993
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# SANDWICH CONSERVATION COMMISSION

Frank Bates, Chairman	Term expires	1991
Rose deMars	Term expires	1991
Martha R. Carlson	Term expires	1991
Gordon Ford	Term expires	1992
Jeff Fair	Term expires	1992
Joseph Upson	Term expires	1993
Gunnar Berg	Term expires	1993
William G. Hoag	Ex Officio	
Betsy Hoffman, Alt.	Term expires	1992
Patricia Slothower, Alt.	Term expires	1993
Jocelyn Gutchess, Alt.	Term expires	1993

# HISTORIC DISTRICT COMMISSION

Thomas Hadley	Term expires	1991
Philip B. Parsons	Term expires	1991
Sally Kalette	Term expires	1992
John L. Webb, Chairman	Term expires	1993
Dale S. Mayer	Term expires	1993
Geoffrey Burrows	Term expires	1993
Charles Gamper	Term expires	1993

# RECREATION COMMISSION

Tim Michael	Term expires	1991
Holly Milbury	Term expires	1993
Louis G. Brunelle	Term expires	1993
Robert Condit	Term expires	1993
Jere Burrows		
William G. Hoag	Ex Officio	

# SUPERVISORS OF THE CHECKLIST

Robert N. Peaslee	Term expires	1992
Mary Fleischmann	Term expires	1994
Janet E. Brown	Term expires	1996

BALLOT INSPECTORS  
Elizabeth Peaslee  
Pauline Peaslee  
Nancy Benton  
Marguerite King

Republican  
Republican  
Democrat  
Democrat

SEWER COMMISSIONERS

Paul Talbot	Term expires	1991
Robert Rowan	Term expires	1992
Daphne Mowatt	Term expires	1993

HEALTH OFFICER

Dr. Douglas S. McVicar

POLICE CHIEF

Louis G. Brunelle

TOWN ROAD AGENT

Peter E. Prentice

FOREST FIRE WARDEN

Francis G. Hambrook

TOWN FOREST COMMITTEE

Richard C. Papen  
Peter Pohl  
James Mykland

EMERGENCY MANAGEMENT DIRECTOR

Louis G. Brunelle, Police Chief

AUDITORS

Plodzik & Sanderson Professional Association

## SELECTMEN'S ANNUAL REPORT: 1990

The past year has been a productive one for the Town. A number of long term projects have been completed. Many of these had been started in the early 1980's.

The construction of the sewage facility in the Center was completed in the fall. A number of improvements to the system were made as a result of efforts by State and Federal authorities, Sandwich Sewer Commission members and the Selectmen. The federal grant for this project was an innovative one, permitting the implementation of new ideas and techniques in sewage collection and treatment. For more than two and one half years after construction, the system was checked by the Sewer Commission and modifications made to assure effective operation and longterm use of the facility. The total project cost was under the initially estimated cost. Remaining bond authorization will be removed by a warrant article at the 1991 Town Meeting.

The transfer of Church Street, Grove Street, a portion of Diamond Ledge Road and a portion of Mt. Israel Road from the State to the Town is to be voted upon by the State Legislature at the 1991 Session. The Town agreed to accept year-round maintenance if the N.H. Dept. of Transportation would rebuild and/or repair the roads according to terms agreed upon with the Town. The work has been done with funds raised jointly by the Town (1/3 portion) and the State (2/3 portion). Block Grant funds for Town road maintenance will be increased to reflect the additional mileage of these roads.

The Town authorized the Board of Selectmen to expend up to \$25,000 to renovate the old fire

## Selectmen (continued)

station on Church Street in Article 15 at the 1988 Town Meeting. In spite of discovering and correcting previously unknown subsurface structural problems, the project was completed within the anticipated costs. Funds for the project were made available from the Doris Benz Fund. The Highway Dept. aided in performing necessary earth work for the structural repair as well as landscaping. The building is currently used for storage on the first floor. The American Legion has been granted use of the lower floor. A picture of the building is featured on the front cover of the 1990 Town Report.

Off-street parking has been a concern in the center of Town for some time. During the year several agreements have been made which will improve off-street parking. The Quimby Trustees have provided land next to the Town Hall and a parking lot has been constructed by the Highway Dept. Denley Emerson has given permission for the Town to enlarge the parking lot the Town rents next to A.G. Burrows store. The Library Trustees have agreed to allow public parking to the rear of the library. The Sandwich Fair Association has approved use of Fair land on Maple Street across from Church Street for seasonal off street parking and a 100 car year round lot on Squam Lake Road adjacent to the Sandwich Central School. Signs for all lots and construction on the Squam Lake Road lot should be started in 1991. Contributions for signs and construction are welcome.

The 1990 tax rate for the municipal, or Town, portion of taxes was lower by \$.39 per \$1,000 or 8% as compared to 1989. This reduction was made possible through tight budgeting and conservative estimates of revenues. The results were as follows: forecast expenditures were \$12,166 less than estimated and revenue was \$27,200 more than estimated. This total amounts to \$39,366, the

## Selectmen (continued)

amount of unexpended funds for 1990. The State requires a portion of the amount to be applied to reduce the tax rate in 1991.

The 1989 Sandwich Annual Report was awarded third prize in the New Hampshire Municipal Association Annual Report Contest. The category in which the Town was judged contained more than 40 towns. Although the Town Report was judged near the top in its category it was decided to try to do a better job with the 1990 report. A committee was formed and the report you are reading represents the results of a hardworking group of people whose goal is to be first in its category. Their efforts are greatly appreciated.

Looking ahead to 1991, a number of projects are scheduled. In many cases plans for these projects have been developed over the past few years.

The construction of a bridge on the Loop Road in North Sandwich is planned for September. The construction was approved in 1989 and funded jointly by Federal, State and Town.

Two projects designed to meet State required regulations at the Sandwich Solid Waste Facility are to be presented to the N.H. Dept. of Environmental Services in 1991. The first is a 20 year disposal plan for the Town's solid waste, given to the State in February. Currently Sandwich is an single town Solid Waste Management District. Cooperation with surrounding towns in the disposal of recycleable materials is the goal of the Recycling Committee. The possibility of joining a proposed Carroll County Solid Waste District is also being considered.



## Selectmen (continued)

Second, a Closure Plan for the landfill area is to be presented to the N.H. Dept. of Environmental Services in the spring. Ground water testing indicates minimal effect from the landfill on surface or subsurface water.

Both plans have been developed in conjunction with Dufresne Henry, a Concord consulting firm. It now looks as though sufficient funds have been appropriated for the closure of the landfill by previous years' Town meetings.

Work on Town roads is addressed in a schedule in this report. This year the first phase of Wing Road construction should be completed. In addition, improvements on Middle Road are scheduled. Some of the cost of the Middle Road improvements will be paid by a subdivision developer.

Three projects on State Highways have been approved. In 1991 a section of Route 113A in North Sandwich is to be rebuilt with State Highway funds.

A joint project with the N.H. Dept. of Transportation, to relocate a section of the Squam Lake Road by the Town Beach, is to be engineered this year. Construction is contingent upon approval of the plans by the current property owners. The balance of funds for this project is scheduled for appropriation this year. The Town portion comes from a gift from the Quimby Trust and the Doris Benz Fund.

The third project involves a section of Route 113 from the intersection with 113A in North Sandwich easterly for about one and one-quarter miles. The work will be accomplished in two phases. Additional funding for this project will be requested in 1992.

## Selectmen (continued)

All three projects are contingent upon the Department of Transportation's release of State funds.

Sandwich is fortunate to possess a number of trust funds to support departmental projects and other activities in the Town. Some of the funds are expended with the approval of the Trustees of Trust Funds and others require Board of Selectmen approval. Expenditures of funds must be according to the terms of each fund. This year recommended Trust Fund expenditures which are already known are listed in the Town Warrant. During the year other uses of the funds will be reviewed at public meetings. A current list of proposed fund expenditures is as follows:

<u>Fund</u>	<u>Uses</u>	<u>Amount</u>
Hall/Blanchard Hwy	Hwy sander	\$8,000
Bicentennial Fund	Squam Lake Beach:Equip./ Program	1,700
Remick Park Fund	Remick Park: Equip./Prog.	375
Doris Benz Fund	Squam Lake Road Project	<u>5,000</u>
	Total	\$15,075

Communications are an important function of Town government. A need to contact the Police Department is handled by the State Police Dispatch facility in Tamworth through a dedicated, Town funded, phone line: 284-7777. Emergency ambulance service and fire calls are handled by Mutual Aid Dispatch Center in Laconia at: 1-524-1545. This year communication for other Town services is targeted for improvement. The Town was fortunate to receive the gift of a telephone answering machine from Meredith Office Products. Information as to how to reach Town departments will be available by calling 284-7701 when the Selectmen's office is not open. The next link

## Selectmen (continued)

will be radio communications from the Town Hall to the Highway and Police departments. A portable radio is needed. Contributions toward the purchase will be appreciated to help cover the \$500 cost.

Tower location and funding have temporarily slowed cable T.V. progress. The cable company is still in the process of tower site selection.

Plans have been made to perambulate some of the Town lines in 1991. The process will takeseveral years and bordering towns must be involved. They will be sharing the expense with Sandwich.

The Conservation Commission and the Sandwich Land Trust Committee are continuing to develop a "Greenway" (walking trail) from Beede Falls along the Bearcamp River to the Tamworth line.

The 1991 budget has been prepared by the Board of Selectmen, the Town Treasurer and Deputy Treasurer and five Budget Committee volunteers. The group was faced with increased costs of energy and inflationary costs for materials and services. The recommended appropriations less anticipated revenues (without petition Warrant Articles) show a decrease of \$1,415 under 1990. The petitioned articles amount to \$16,335. If all are approved the increase over 1990 will be \$14,920.

It will not be possible to determine the total tax rate until September when the N.H. Dept. of Revenue Administration sets the tax rate. At that time the final figures for Town revenues, property assessments, and school and county taxes will be known.

## Selectmen (continued)

The Selectmen wish to thank all of the Town employees, committee members and residents who have supported the Town during 1990.

Respectfully submitted,  
Richard C. Papen  
William G. Hoag  
Dale S. Mayer  
Board of Selectmen



Historical Society Excursion, August 1935



# 1991 BUDGET

Appropriations and Estimates of Revenue for the  
Ensuing Year, January 1, 1991 to December 31, 1991

TITLE	1990 APPROPRIATION	1990* ACTUAL EXPENDITURE	1991 RECOMMENDED & PETITION ARTICLES
<b>GENERAL GOVERNMENT:</b>			
Town Officers' Salary	\$ 8,550	\$ 8,411	\$ 8,550
Town Officers' Expense	60,250	58,279	61,666
Town Clerk/Tax Collector	17,060	17,329	19,669
Tax Lien/Title Search	-0-	-0-	800
Election & Registration Exp.	3,500	3,613	2,200
Cemeteries	500	500	500
General Government Buildings	10,100	9,269	10,300
Reappraisal of Town Property	25,000	27,215	25,000
Planning Board	2,450	851	2,450
Board of Adjustment	1,000	163	1,000
Legal Expenses	10,000	15,985	12,000
Survey Town Lines	-0-	-0-	2,000
Audit Town Books	8,000	8,825	8,400
State Mandate/Defense Art #19	-0-	-0-	300
Lakes Region Planning Comm.	1,643	1,643	1,643
N.H. Municipal Association	720	720	679
SUBTOTAL			156,857
SUBTOTAL W/ARTICLE	148,773	152,803	157,157
<b>PUBLIC SAFETY:</b>			
Police Department Art #13	59,670	57,144	64,820
Fire Department Art #14	19,400	19,286	21,305
Fire Department Equipment #14	5,516	4,751	6,385
Compensation-Fire Art #14	5,000	3,752	6,000
Forest Fires/Red Hill Tower #14	2,000	1,000	2,000
Rescue/Hepatitis B. Vaccine #14	-0-	-0-	1,200
SUBTOTAL W/ARTICLES	91,586	85,933	101,710
<b>HIGHWAYS, STREETS &amp; BRIDGES:</b>			
Town Maintenance	23 900	23,900	23,900
General Highway Dept. Exp.	21,790	21,770	21,980
Street Lighting	5,000	4,242	5,000
Salaries	100,000	100,547	105,000
Notch and Dale Road	841	841	841



## Budget (continued)

TITLE	1990 APPROPRIATION	1990* ACTUAL EXPENDITURE	1991 RECOMMENDED & PETITION ARTICLES
Block Grant	56,767	73,811	56,617
Salt & Sand Shed Art #10	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
SUBTOTAL			213,338
SUBTOTAL W/ARTICLE	223,298	240,111	228,338
SANITATION:			
Solid Waste Disposal	69,200	67,037	70,985
Household Haz. Wst.	<u>1,002</u>	<u>1,002</u>	<u>1,000</u>
SUBTOTAL	70,202	68,039	71,985
HEALTH:			
Ambulances	30,077	33,018	31,800
Animal Control	400	400	360
CC Mental Health, Inc.	1,340	1,340	1,408
Wolfeboro Visiting Nurse Assoc	21,300	21,300	10,600
Huggins/Lakes Reg Hosp \$1000/ea	2,000	2,000	2,000
Family Health Ctr. Art. #17	-0-	-0-	335
Tamworth Pre-School Art. #16	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
SUBTOTAL			46,168
SUBTOTAL W/ARTICLES	56,117	59,058	47,503
WELFARE:			
General Assistance/Welfare	8,000	3,058	10,000
Community Action Program	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
SUBTOTAL	9,500	4,558	11,500
CULTURE AND RECREATION:			
Concord Nat. Bank-Trust Funds	2,000	2,000	2,000
Parks & Recreation	10,730	10,219	11,300
P&R/Trust Fund Art. #22	-0-	-0-	2,075
Patriotic Purposes-Fireworks	700	700	750
Conservation Commission	500	500	500
Old Home Week	<u>660</u>	<u>658</u>	<u>1,020</u>
SUBTOTAL			15,570
SUBTOTAL W/ARTICLES	14,590	14,077	17,645

## Budget (continued)

		1990*	1991
TITLE	1990	ACTUAL	RECOMMENDED
	APPROPRIATION	EXPENDITURE	& PETITION
			ARTICLES
DEBT SERVICE:			
Prin Long term bonds & notes	40,000	40,000	60,000
Int Exp-Long Term Bonds & Note	46,520	46,520	47,818
Int Exp-Tax Anticip. Note	60,000	52,365	55,000
SUBTOTAL	146,520	138,885	162,818
CAPITAL OUTLAY:			
State Road Improvement Art#23	20,000	20,000	60,000
Police Vehicle Art #11	-0-	-0-	18,003
Fire Truck	13,000	13,000	-0-
Highway Truck Art #12	-0-	-0-	50,000
Highway Sander Art #12	-0-	-0-	8,000
Backhoe/Loader	3,811	3,811	-0-
SUBTOTAL W/ARTICLES	36,811	36,811	136,003
OPERATING TRANSFERS OUT:			
Landfill Closure	40,000	40,000	-0-
Town Forest Comm. Art #25	19,000	971	6,000
Cap. Res. Dept. Equip. Funds	44,500	44,500	37,500
Surplus to Hwy Cap Res Art#24	-0-	-0-	12,000
Sewer Capital Reserve Art #27	2,200	2,200	2,200
Lease Emerson Parking Lot	450	450	450
SUBTOTAL			37,950
SUBTOTAL W/ARTICLES	106,150	88,121	58,150
MISCELLANEOUS:			
FICA, Social Security	21,500	22,322	23,500
Insurance and Officers Bonds	53,000	54,235	56,000
Unemployment Compensation	700	647	900
Med. Premiums BC/BS	30,000	30,718	40,250
Life & Weekly Indemnity	1,300	1,563	1,600
Honor Roll Art #18	-0-	-0-	15,000
Municipal Sewer Dept. Art#28	14,300	14,300	13,175
SUBTOTAL			122,250
SUBTOTAL W/ARTICLES	120,800	123,785	150,425
TOTALS			
	\$1,024,347	\$1,012,181	\$1,143,234

\* 1990 Actual Expenditures are Gross Expenses less Appropriation Credits

## Budget (continued)

BUDGET  
TOWN OF SANDWICH  
Sources of Revenue

TITLE	1990 ESTIMATED	1990 ACTUAL	1991 ESTIMATED
Int. & Penalty on Taxes	4,000	10,958	10,000
Inventory Penalties	200	-0-	-0-
Yield Taxes	15,000	18,564	16,000
Tax Lien/Title Search	-0-	-0-	800
Payment in lieu of taxes	2,100	2,361	2,400
Land Use Change Tax	-0-	-0-	2,500
INTERGOVERNMENTAL REVENUES-STATE:			
Shared Revenue	13,565	13,565	13,565
Highway Block Grant	56,767	56,767	56,617
Reimb. State-Fed Forest Land	8,065	24,481	12,000
Reimb. National Forest Reserve	-0-	3,815	3,815
Sewer Bond/State Share	43,363	43,363	41,965
Transfer Sewer Trust	20,000	20,000	15,000
State Grant Art. #23	-0-	-0-	40,000
LICENSES AND PERMITS:			
Motor Vehicle Permit Fees	88,500	94,914	92,000
Dog Licenses	900	1,294	1,200
Building Permit Fees	1,500	1,368	1,500
Business Licenses, Permits & Filing Fees	4,000	1,061	1,000
CHARGES FOR SERVICES:			
Planning Board	3,000	3,000	3,000
Board of Adjustment	450	450	450
Plow Dooryards	12,000	12,000	12,000
MISCELLANEOUS REVENUES:			
Interest on Deposits	60,000	62,162	50,000
Town Forest Comm. Art #25	19,000	971	6,000
Sale of Town Property	500	630	1,000
SAR Quimby Gift	20,000	20,000	15,000
Doris Benz Fund/SAR	-0-	-0-	5,000
Sandwich Slopes Road	7,280	6,871	6,933
OTHER FINANCING SOURCES:			
Income from Sewer Dept.	14,300	14,300	13,175
Sewer Capital Reserve	2,200	2,200	2,200
Sewer Meters Reimbursement	1,200	1,200	1,200

# Budget (continued)

TITLE	1990 ESTIMATED	1990 ACTUAL	1991 ESTIMATED
Police Vehicle/Equip. Fund	-0-	-0-	18,003
Highway Truck	-0-	-0-	50,000
Highway Sander/Blanchard/Hall	-0-	-0-	8,000
Backhoe/Loader-Blanchard/Hall	3,811	3,811	-0-
Park & Recreation Art. #22	730	-0-	2,075
Misc. Revenue	-0-	2,175	2,000
Sandwich Home Nursing Gift	-0-	5,150	-0-
<hr/>			
TOTAL REVENUES	\$ 402,431	\$ 427,431	\$ 506,398



Charles Brigham and friend

# 1990 INCOME AND EXPENDITURES

## GENERAL GOVERNMENT

### APPROPRIATIONS:

Town Officers' Salaries	\$ 8,550	
Central Administration	60,250	
Election & Registration	3,500	
General Town Buildings	10,100	
Reappraisal of Town Property	25,000	
Town Clerk/Tax Collector	17,060	
Legal Expenses	<u>10,000</u>	
		\$134,460

Inter-Fund Transfer, Vendor  
overpayment, and other

\$ 2,081  
\$136,541

### EXPENDITURES:

#### Town Officers' Salaries:

Richard C. Papen, Selectman	\$ 1,800	
William G. Hoag, Selectman	1,800	
Dale S. Mayer, Selectman	1,350	
Robert N. Burrows, Selectman	450	
Edwards F. Leiper, Treasurer	1,500	
Denny Kalette, Deputy Treasurer	100	
Janet E. Brown, Suprvsor/Chklst	200	
Robert N. Peaslee, Suprvsor/Chklst	200	
Mary Fleischmann, Suprvsor/Chklst	200	
Jane Brewer, Trustee of Trust Funds	961	
F. G. Hambrook, Forest Fire Wrdr	150	
Mary F. Hambrook, Dep. Town Clerk	<u>100</u>	
		\$ 8,811

#### Central Administration:

##### Hourly Wages:

Richard C. Papen, Selectman	5,932
William G. Hoag, Selectman	2,156
Dale S. Mayer, Selectman	2,612
Robert N. Burrows, Selectman	2,270



# Income and Expenditures (continued)

## Expenses:

Richard C. Papen, Selectman	265
William G. Hoag, Selectman	101
Dale S. Mayer, Selectman	246
Robert N. Burrows, Selectman	134
Edwards F. Leiper, Treasurer	280

## Office Administration:

Joanne N. Coutu	21,777	
Priscilla K. Seeley	5,421	
Constance T. Hoag	287	
Office Supplies, Postage, etc.	3,743	
Telephone	1,992	
Office Equipment & Repairs	671	
Notices	353	
Town Reports	4,950	
Misc., Dues, etc.	968	
Computer Expense	3,172	
Building Inspections	<u>1,019</u>	
		\$ 58,349

## Election & Registrations:

Hourly Wages	\$ 2,527	
Expenses	690	
Notices	517	
Misc.	<u>30</u>	
		\$ 3,764

## General Town Buildings:

Heating Fuel	\$ 2,034	
Electricity	1,155	
Cleaning & Supplies	1,992	
Misc.	36	
Town Hall Sewer Fees	198	
Repairs & Maintenance	<u>3,866</u>	
		\$ 9,281

## Reappraisal of Town Property:

Eastern Appraisal	\$ 27,215
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# Income and Expenditures (continued)

## Town Clerk/Tax Collector:

Rita P. Taylor, Town Clerk/

Tax Collector \$ 8,090

## Administrative Services:

Priscilla K. Seeley 5,046

Mary F. Hambrook 294

Telephone 527

Dues 54

Postage 362

Office Supplies 900

Notices 54

Mileage 127

Meetings 1,025

Dog Fines & Licenses 229

Registry Fees 64

Refund overpayment 55

Marriage Licenses 502

\$ 17,329

## Legal Expenses:

\$ 17,433

## Summary: GENERAL GOVERNMENT

1990 Appropriations \$136,541

1990 Expenditures 142,182

Overdraft \$ (5,641)

## CAPITAL OUTLAY:

APPROPRIATION-Notch & Dale Road \$ 841

## EXPENDITURE

Treasurer, State of NH \$ 841

## AUDIT:

APPROPRIATION \$ 8,000

Credit-Sewer Commission 200

\$ 8,200

## EXPENDITURE

Plodzik & Sanderson, PA \$ 9,025

Overdraft (825)

# Income and Expenditures (continued)

## UPDATE SELECTMEN'S COMPUTER:

DONATION Quimby Fund	\$ 4,000
EXPENDITURES	<u>\$ 3,620</u>
Unexpended Balance	380

## CONSERVATION COMMISSION:

CARRY-OVER	\$ 773	
APPROPRIATION	500	
DONATIONS	<u>625</u>	\$ 1,898
EXPENDITURES		
Camp Expenses	\$ 382	
Carry-over Expense-misc.		
supplies & dues	724	
Misc. supplies	<u>118</u>	\$ 1,224
Unexpended Balance		<u>674</u>

## CARE OF CEMETERIES:

APPROPRIATION	\$ 500
EXPENDITURE	
Sandwich Cemetery Trustees	\$ 500

## WELFARE-Town Poor & Old Age Assistance:

APPROPRIATION	\$ 8,000	
RECIPIENT REIMBURSEMENT	<u>1,311</u>	\$ 9,311
EXPENDITURES	<u>\$ 4,369</u>	
Unexpended Balance		<u>4,942</u>

# Income and Expenditures (continued)

## PLANNING BOARD:

APPROPRIATION	\$ 2,450
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### EXPENDITURES

General Expenses, Postage, etc.	\$ 152	
Notices	229	
Refunds on Deposits	178	
Registry of Deeds	292	
		\$ 851

Unexpended Balance	1,599
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## ZONING BOARD OF ADJUSTMENT:

APPROPRIATION	\$ 1,000
REIMBURSEMENTS	600
	\$ 1,600

### EXPENDITURES

Postage and Supplies	\$ 137	
Notices	508	
Refunds on Deposits	118	
		\$ 763

Unexpended Balance	837
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## TOWN PARK & PLAYGROUNDS:

APPROPRIATION	\$ 10,730
Appropriation Credit Stickers	360
	\$ 11,090

### EXPENDITURES

Printing-comm. calendar	\$ 425	
Rentals	1,609	
Life Guards:		
Margaret Adriance	2,821	
Amy Phillips	2,526	
Peter Elsemore	1,034	
Care of Floats & Equipment	1,194	
Telephone	168	
Trash Removal	165	
Training	117	
Notices	160	
		\$ 10,219

Unexpended Balance	871
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# Income and Expenditures (continued)

## OLD HOME WEEK:

APPROPRIATION	\$ 660	
APPROPRIATION CREDIT-DONATIONS	<u>237</u>	\$ 897
EXPENDITURES		
Badges, Supplies, Printing	\$ 895	
Unexpended Balance	<u>2</u>	

## MUNICIPAL SOLID WASTE:

APPROPRIATION	\$ 69,200	
APPROPRIATION CREDIT-STICKERS	<u>360</u>	\$ 69,560
EXPENDITURES		
Hourly Wage:		
Kirke Read	\$ 9,441	
Marilyn Read	8,672	
Adam Goodine	777	
Daniel Holland	880	
Samuel Smith	2,948	
Little Pond Disposal	41,190	
Printing	369	
Equipment & Equip. Maint.	1,533	
Telephone	331	
Electricity	56	
Rentals	<u>840</u>	\$ 67,037
Unexpended Balance		<u>2,523</u>

## LANDFILL CLOSURE:

APPROPRIATION	\$ 40,000	
REIMBURSE FROM CAPITAL RESERVE	<u>19,697</u>	\$ 59,697
EXPENDITURES		
Trustee of Trust Funds	\$ 40,000	
Project Expenses	<u>19,697</u>	\$ 59,697



# Income and Expenditures (continued)

## INSURANCE:

APPROPRIATION	\$ 85,000	
CREDIT-OVERPAYMENT	2,173	
CREDIT-STATE UNEMPLOYMENT REFUND	<u>322</u>	
		\$ 87,495

## EXPENDITURES

Workmen's Compensation	\$ 22,436
Town Officers' Bonds	1,848
Liability, Fleet, Fire	32,124
Unemployment Compensation	969
Blue Cross/Blue Shield	30,718
Life Insurance	<u>1,563</u>

\$ 89,658  
(2,163)

Overdraft

## SOCIAL SECURITY & RETIREMENT:

### APPROPRIATIONS:

FICA	\$ 16,000	
RETIREMENT	5,000	
MEDICARE	500	
CREDIT - FICA FROM STATE OF NH	<u>492</u>	
		\$ 21,992

### EXPENDITURES

FICA	\$ 17,723
Retirement	4,680
Medicare	<u>411</u>

\$ 22,814  
822

Unexpended Balance

## STREET LIGHTING:

APPROPRIATION	\$ 5,000
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### EXPENDITURE

Public Service Co. and N.H. Electric Coop., Inc.	\$ 4,242
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Unexpended Balance 758

# Income and Expenditures (continued)

## CARE OF STRAY ANIMALS:

APPROPRIATION	\$	400
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### EXPENDITURE

N.H. Humane Society	\$	400
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## LEASE EMERSON PARKING LOT:

APPROPRIATION	\$	450
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### EXPENDITURE

Denley W. Emerson	\$	450
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## HOUSEHOLD HAZARDOUS WASTE:

APPROPRIATION	\$	1,002
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### EXPENDITURE

Lakes Region Planning Comm.	\$	1,002
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## N.H. MUNICIPAL ASSOC. DUES:

APPROPRIATION	\$	720
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### EXPENDITURE

N.H. Municipal Association	\$	720
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# Income and Expenditures (continued)

## HIGHWAY DEPARTMENT PAYROLL:

APPROPRIATION	\$100,000
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### EXPENDITURES

Peter E. Prentice, Road Agent	\$ 24,375
Kenneth Alcock	18,159
Roger Goodine	2,239
Benjamin Lear	13,770
Timothy Michael	2,079
William Quinn	19,859
John Welch	20,066

\$100,547

Overdraft	(547)
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## HIGHWAY DEPARTMENT GENERAL EXPENSES:

APPROPRIATION	\$ 21,790
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APPROPRIATION CREDIT	<u>1,140</u>
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\$ 22,930

### EXPENDITURES

Equipment Repairs & Maint.	\$ 2,166
Building Repairs & Maint.	1,252
Vehicle Repairs & Maint.	563
Equipment	6,898
Parts & Supplies	5,470
Miscellaneous	534
Electricity	1,261
Heating fuel	1,575
Telephone	563
Gravel	1,940
Gas & Diesel Fuel	<u>688</u>

\$ 22,910

Unexpended Balance	20
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# Income and Expenditures (continued)

## HIGHWAY TOWN MAINTENANCE:

APPROPRIATION	\$ 23,900
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### EXPENDITURES

Sand and Salt	\$ 7,500	
Tarvia	12,000	
Dust Control	124	
Gravel	976	
Culverts	1,200	
Bushes	<u>2,100</u>	
		\$ 23,900

## DRIVEWAY PLOWING:

FEES COLLECTED 1990	\$ 23,537
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### EXPENDITURES

#### Wages:

Peter Prentice	\$ 1,421	
Kenneth Alcock	793	
Roger Goodine	87	
Benjamin Lear	742	
Timothy Michael	1,598	
William Quinn	966	
John Welch	1,044	
Tom Blue	742	
Louis Brunelle	165	
Great Bear LTD	2,257	
Christopher Greene	880	
William Racine	2,365	
Kirke Read	1,375	
Willard Saunders	2,282	
Paul Talbot	1,141	
Misc.-stickers, plow damage	207	
To Capital Reserve, due from 1989	<u>12,000</u>	
		\$ 30,065

Amount Transferred to Capital Reserve Highway Dept.	
Fund 1990 Appropriation	<u>12,000</u>
	\$ 42,065

# Income and Expenditures (continued)

## BLOCK GRANT AID:

APPROPRIATION	\$ 56,767	
CARRY-OVER	<u>6,064</u>	\$ 62,831

## EXPENDITURES

### Payroll:

Peter Prentice	\$ 3,974	
Kenneth Alcock	2,533	
Roger Goodine	1,576	
Benjamin Lear	335	
Timothy Michael	1,594	
William Quinn	2,766	
John Welch	2,452	
Gas & Diesel Fuel	9,812	
Equipment & Road Work	26,549	
Contractors	22,219	
Expended out of carry-over	<u>6,064</u>	\$ 79,874
Overdraft		(17,043)

## LOADER:

APPROPRIATION/HIGHWAY	
EQUIPMENT FUND	\$ 3,811
EXPENDITURE	\$ 3,811

## 1990 FLOOD DAMAGE:

REIMBURSEMENT FEDERAL GOVERNMENT	\$ 16,298
EXPENDITURE	\$ 16,298

## STATE ROAD IMPROVEMENT/BEAN ROAD:

APPROPRIATION	\$ 20,000
CARRY-OVER	<u>52,500</u>
EXPENDITURE	\$ 72,500
	\$ -0-



# Income and Expenditures (continued)

## FIRE DEPARTMENT:

APPROPRIATION \$ 19,400

### EXPENDITURES

Heating Fuel	\$ 4,498
Electricity	2,201
Telephone	692
Station Repairs & Maintenance	1,338
Equipment	2,173
Truck & Equipment Repairs, Inspection, Parts, Etc.	928
Dues	132
Training	505
Mutual Aid	5,961
Gas & Diesel Fuel	700
Misc.	103

\$ 19,231  
169

Unexpended Balance

## FIRE DEPARTMENT EQUIPMENT:

APPROPRIATION \$ 5,516

### EXPENDITURES

\$ 4,751  
765

Unexpended Balance

## FIRE DEPARTMENT TRAINING:

APPROPRIATION \$ 5,000

### EXPENDITURES

\$ 3,752  
1,248

Unexpended Balance

## DRY HYDRANTS:

CARRY-OVER \$ 4,345

### EXPENDITURES

\$ 120  
4,225

Unexpended Balance

# Income and Expenditures (continued)

## FOREST FIRES:

APPROPRIATION	\$ 2,000	
REIMBURSEMENT-TOWN OF MOULTONBORO	<u>915</u>	\$ 2,915
EXPENDITURES		<u>\$ 1,915</u>
Unexpended Balance		1,000

## FIRE TRUCK:

APPROPRIATION	\$ 13,000	
BONDS AND NOTES	<u>155,000</u>	\$168,000
EXPENDITURE		<u>\$167,989</u>
Unexpended Balance		11

## FIREWORKS:

APPROPRIATION	\$ 700
EXPENDITURE	\$ 700

## TOWN FOREST COMMITTEE:

APPROPRIATION	\$ 19,000
EXPENDITURE	<u>\$ 971</u>
Unexpended Balance	18,029

## LAKES REGION PLANNING COMMISSION:

APPROPRIATION	\$ 1,643
EXPENDITURE	
Lakes Region Planning Comm.	\$ 1,643

# Income and Expenditures (continued)

## PUBLIC SAFETY-POLICE DEPARTMENT:

APPROPRIATION	\$ 59,670
REFUNDS AND	
REIMB. STATE POLICE GAS USAGE	<u>2,209</u>
	\$ 62,579

## EXPENDITURES

### Hourly Wage:

Louis Brunelle, Chief	\$ 28,350
Priscilla K. Seeley	1,601
Bruce Burrows	8,366
Sven Carlson	678
Mark Glogowski	4,526
Electricity	168
Training	524
Telephone	2,672
Office Supplies, Postage, etc.	556
Cruiser Maintenance	2,068
Equipment & Repairs	1,073
Gas	5,828
Uniforms	580
Heating Fuel	347
Computer Expense	670
Building Repairs & Maintenance	64
Dues	592
Special Officers	<u>1,390</u>
	\$ 60,053
Unexpended Balance	<u>2,526</u>

## LAKE REGION GENERAL HOSPITAL:

APPROPRIATION	\$ 1,000
EXPENDITURE	\$ 1,000

## HUGGINS HOSPITAL:

APPROPRIATION	\$ 1,000
EXPENDITURE	\$ 1,000

# Income and Expenditures (continued)

## CUSTODIAN OF TRUST FUNDS:

APPROPRIATION	\$ 2,000
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### EXPENDITURE

Concord National Bank	\$ 2,000
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## DAY CARE:

APPROPRIATION	\$ 1,000
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### EXPENDITURE

Tamworth Pre-School	\$ 1,000
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## WOLFEBORO VISITING NURSE ASSOCIATION:

APPROPRIATION	\$ 21,300
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EXPENDITURE	\$ 21,300
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## CARROLL COUNTY MENTAL HEALTH:

APPROPRIATION	\$ 1,340
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EXPENDITURE	\$ 1,340
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## CAPITAL RESERVE FUND:

APPROPRIATION	\$ 64,500	
REIMB. FROM DUMP CAPITAL RESERVE	2,038	
REIMB. FROM OFFICE CAP. RESERVE	5,238	
		\$ 71,776

### EXPENDITURES

Highway Dept. Equip. Fund	\$ 17,000	
Fire Protection Equip. Fund	20,000	
Police Dept. Equip. Fund	7,500	
Police Equip. Fund due from 1989	5,000	
Office Equipment Fund	5,238	
Salt & Sand Shed	15,000	
Dump Capital Reserve	2,038	
		\$ 71,776

# Income and Expenditures (continued)

## COMMUNITY ACTION PROGRAM:

APPROPRIATION \$ 1,500

### EXPENDITURE

Community Action Program \$ 1,500

## AMBULANCE SERVICE:

APPROPRIATION \$ 30,077

### EXPENDITURES

Stewart's Ambulance Service \$ 33,018

Overdraft (2,941)

## SEWER CAPITAL RESERVE:

LEACHFIELD APPROPRIATION \$ 2,200

EXPENDITURE \$ 2,200

## SEWER OPERATION & MAINTENANCE:

APPROPRIATION \$ 14,300

### EXPENDITURE

Sewer Commission \$ 14,300

## TRUST FUNDS:

REIMBURSEMENTS FROM TRUSTEE OF  
TRUST FUNDS

\$ 16,968

### EXPENDITURES

Marjorie Thompson Fund \$ 1,762

Recreation Fund 128

Lena Nelson 500

Doris Benz 13,869

Sandwich Town Grange Fund 600

Robert Ramirez Trust 109

\$ 16,968



Income and Expenditures (continued)

LIBRARY HOURLY WAGE:

REIMBURSEMENT FROM LIBRARY TRUSTEES \$ 20,596

EXPENDITURES

Wages & payroll taxes \$ 20,596

INTEREST ON TAX ANTICIPATION NOTE:

APPROPRIATION \$ 60,000

EXPENDITURES

BankEast \$ 52,365

Unexpended Balance 7,635

TAX ANTICIPATION NOTES:

EXPENDITURES \$975,000

PRINCIPAL LONG TERM BONDS AND NOTES:

APPROPRIATION \$ 40,000

EXPENDITURES \$ 40,000

INTEREST LONG TERM BONDS AND NOTES:

APPROPRIATION \$ 46,520

EXPENDITURES \$ 46,520

TOWN HALL RENOVATION:

REIMBURSE GENERAL FUND \$ 17,878

EXPENDITURES

Building Repairs & Maintenance \$ 17,878

## Income and Expenditures (continued)

### RENOVATION OLD FIRE STATION:

CARRY-OVER FROM 1989 \$ 6,601

EXPENDITURES \$ 6,580

Unexpended Balance 21

### LAND TRUST FUND:

REIMBURSE GENERAL FUND \$ 1,500

#### EXPENDITURES

Project Expenses \$ 2,370

Legal Expenses 1,200

\$ 3,570

Overdraft (2,070)

### TAXES BOUGHT BY TOWN:

Rita P. Taylor, Tax Collector \$ 43,081

### DISCOUNTS, ABATEMENTS & REFUNDS:

Property Tax Adjustments \$ 5,623

### PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:

County Tax \$115,251

Inter-Lakes School District 950,974

\$1,066,225

### TOTAL FUNDS SPENT 1990

\$3,415,879

### 1990 ENCUMBRANCES:

Dry Fire Hydrants \$ 4,225

Conservation Commission 674

State Road Improvements 72,500

Bennett Street Bridge 6,366

\$ 83,765

## TREASURER'S REPORT

January 1 to December 31, 1990

Balances of all Funds, January 1, 1990:

General Fund	\$632,782.64*
Cons. Comm.-Dodge Fund	509.06
Cons. Comm.-Notch Land Fund	14,993.26
Forestry Committee Fund	19,882.11
Land Trust Fund	(1,674.22)
Sewer Construction Fund	82,173.44
Sewer Operation Fund	5,385.86
Town Bridge Fund	10,186.55
Town Hall Renovation Fund	<u>20,052.27</u>
Total	\$ 784,290.97
1990 Receipts, all Funds	<u>3,476,857.95</u>
Total Funds Available	\$4,261,148.92

\*Excludes \$2,156.71 due from "Special" Funds

Payments on order of

Selectmen-Gen'l Fund	\$3,415,879.32
-Sewer Const.	98,510.35

Payments on order of

Sewer Commissioners	26,874.23
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"Special" Fund Disbursements/

Transfers Out	<u>24,744.63</u>
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Total Disbursements, all Funds	<u>\$3,566,008.53</u>
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Total of all Funds

12/31/90 Balances	\$ 695,140.39
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### PROOF OF BALANCE

General Fund Checking Account

Balance 12/31/90

BankEast	\$34,909.01
----------	-------------

Plus December

Interest due	363.53
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Plus 1990 Deposits

in transit	35,760.53
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Less outstanding

1990 Checks	<u>(34,771.27)</u>
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\$36,261.80

## Treasurer's Report (continued)

### PROOF OF BALANCE (Continued)

#### BankEast "BEAM"

Balance 12/31/90 Statement	4,640.40	
Repurchase Agreement, BankEast		
due 1/2/91	160,000.00	
Repurchase Agreement, BankEast		
due 1/8/91	<u>375,000.00</u>	
General Fund Balance 12/31/90		\$575,902.20
(Excludes \$5,197.79 due from "Special" Funds)		

#### Special Fund Balances (see separate Schedules)

Cons. Comm.-Dodge Fund	\$ 538.25	
Cons. Comm.-Notch Land Fund	15,853.03	
Forestry Commission Fund	20,107.28	
Land Trust Fund	(3,186.05)	
R.M. Piper Retainage Fund	1,670.74	
Sewer Construction Fund	51,082.90	
Sewer Operation Fund	10,030.35	
Town Bridge Fund	10,770.68	
Town Hall Renovation Fund	<u>12,371.01</u>	
		<u>119,238.19</u>
Total of all Funds		
12/31/90 Balances		\$695,140.39

### DETAILED STATEMENT OF 1990 RECEIPTS

#### GENERAL FUND

TAXES (see Tax Collector's	
Report)	\$1,710,431.33
PAYMENTS IN LIEU OF TAXES	2,360.61

#### LICENSES AND PERMITS

From Town Clerk (see	
Town Clerk's Report)	\$97,518.00
Building Permits	1,368.22
Pistol Permits	56.00
Fines & Penalties	450.00
Current Use Filing Fees	<u>130.00</u>
Licenses & Permits, Total	\$ 99,522.22

# Treasurer's Report (continued)

## FROM THE STATE OF NEW HAMPSHIRE

Shared Revenue	\$39,065.53
Highway Block Grant	56,766.37
Reim. State & Fed. Land	24,481.23
Flood Disaster Funds	13,798.00
Sewer Bond, State Share	
Int. & Principal	<u>43,363.00</u>

From the State of N.H., Total                   \$   177,474.13

## FROM THE FEDERAL GOVT.-

(National Forest Reimb.)                                 \$       3,815.00

DOORYARD SNOW PLOWING FEES                                 \$       23,537.35

## FROM TRUSTS AND OTHER FUNDS

Doris Benz Trust	\$13,869.34
Hall & Blanchard Trust	3,811.00
Lena Nelson Trust	499.70
Marjorie Thompson Fund	1,762.00
Quimby Trust (Computer)	4,000.00
Quimby Trust (Bean Road)	15,000.00
Sand. Town Fair & Grange	
Assoc. Fund	600.00
Sand. Recreation Fund	127.44
Robert G. Ramirez Trust	109.02
Dump Cap. Resv. Fund	2,038.44
Office Equipment Fund	5,238.31
Fire Prot. Eqpt. Cap.	
Resv. Fund	95,000.00
Landfill Closure Fund	<u>19,696.54</u>

\$161,751.79

## APPROPRIATION CREDITS OR REIMBURSEMENTS

Audit	\$   200.00
Blue Cross/Blue Shield	3,662.12
Board of Adjustment	200.00
Dump/Beach	1.00
Elections	64.59
FICA	1,854.57



# Treasurer's Report (continued)

## APPROPRIATION CREDIT OR REIMBURSEMENTS (continued)

Forest Fires	914.58	
Highway Dept.	427.19	
Insurance	2,173.00	
Land Trust	1,500.00	
Legal	1,448.21	
Old Age Assistance	1,311.05	
Old Home Week	237.43	
Police Dept.	2,908.57	
Sewer Operation Fund	17,700.00	
Town Hall Expense	12.19	
Town Hall Renov. Fund	17,878.32	
Town Officers' Expense	69.45	
Unemployment Comp.	468.62	
Wages	<u>15,994.00</u>	
		\$ 69,024.89

## GIFTS AND BEQUESTS

Cons. Comm.-White Sylvania	\$ 500.00	
Cons. Comm.-Donation	100.00	
Cons. Comm.-Camp Fund	25.00	
Sandwich Home Nursing Association	<u>5,150.00</u>	
		\$ 5,775.00

## OTHER SOURCES OF REVENUE

Tax Anticipation Note	\$975,000.00
Bond Anticipation Note (Fire Truck)	60,000.00
Town Office Revenue (Excl. Computer)	709.16
Town Hall Revenue	394.50
Sale of Town Property	629.49
Computer Revenue	235.00
Deposit-Middle Rd. Project	2,500.00
Highway Dept. Revenue	712.80
Historic District Revenue	21.00
Police Revenue	94.00
Planning Board Revenue	1,600.60
Board of Adjustment Revenue	400.00
Interest on Deposits	62,162.12

# Treasurer's Report (continued)

## OTHER SOURCES OF REVENUE (continued)

NSF Check Charges	40.00	
Dump & Beach Stickers	721.77	
Elections	<u>86.12</u>	
		\$ <u>1,105,306.56</u>

Total Receipts, General Fund \$3,358,998.88

## SPECIAL FUND RECEIPTS (also see separate Schedules)

Cons. Comm.-Dodge Fund	\$ 29.19	
Cons. Comm.-Notch Land Fund	859.77	
Forestry Committee Fund	1,196.42	
Land Trust Fund	2,058.00	
R.M. Piper Retainage A/C	3,995.97	
Sewer Const. A/C	67,419.81	
Sewer Operation Fund	31,518.72	
Town Bridge Fund	584.13	
Town Hall Renov. Fund	<u>10,197.06</u>	
		<u>117,859.07</u>

GRAND TOTAL, All Receipts \$3,476,857.95

## SPECIAL FUND REPORTS

### Conservation Commission Funds:

Dodge Fund		
Balance 12/31/89	\$	509.06
Interest 1990		<u>29.19</u>
Total Funds Available	\$	538.25
Disbursements		<u>-0-</u>
Balance 12/31/90	\$	538.25
Proof: MVSBS Savings		
A/C Balance 12/31/90	\$	538.25

### Notch Fund

Balance 12/31/89	\$14,993.26
Interest 1990	<u>859.77</u>
Total Funds Available	\$15,853.03
Disbursements	<u>-0-</u>
Balance 12/31/90	\$15,853.03
Proof: MVSBS Savings	
A/C Balance 12/31/90	\$15,853.03

# Treasurer's Report (continued)

## Forestry Commission

Balance 12/31/89		\$19,882.11
Interest 1990		<u>1,196.42</u>
Total Funds Available		\$21,078.53
Expenditures		<u>(971.25)</u>
Balance 12/31/90		\$20,107.28
Proof: BankEast "BEAM" 12/31/90		\$21,078.53
Due General Fund		<u>(971.25)</u>
		\$20,107.28

## Land Trust Fund

Balance 12/31/89		\$ (1,674.22)
Receipts, 1990		
Donations (4)	\$2,000.00	
Interest	<u>58.00</u>	
		<u>2,058.00</u>
Total Funds Available		\$ 383.78

## Expenses

Surveying	\$ 2,200.00	
Legal	1,200.58	
Deed Reg.'s	<u>169.25</u>	
		<u>\$(3,569.83)</u>
		\$(3,186.05)

Proof: BankEast "BEAM" 12/31/90	\$ 837.39
Due General Fund	<u>(4,023.44)</u>
	\$(3,186.05)

## R. M. Piper Retainage Account

Balance 12/31/90		\$ -0-
Initial Deposit	\$ 3,942.05	
Interest 1990	<u>53.92</u>	
		\$ 3,995.97
Total Funds Available		\$ 3,995.97
Disbursements		<u>(2,325.23)</u>
Balance 12/31/90		\$ 1,670.74
BankEast "BEAM" 12/31/90		\$ 1,670.74

# Treasurer's Report (continued)

## Sewer Construction Account

Balance 12/31/89 \$82,173.44

### Receipts 1990

E.P.A. Grants \$61,400.00

Interest 3,694.58

Transfer from

Retainage 2,325.23

\$ 67,419.81

Total Funds Available

\$149,593.25

### Disbursements 1990

Engineering \$17,317.40

R.M. Piper Const.

Co. 76,819.18

To Retainage A/C 3,942.05

Legal 431.72

(98,510.35)

Balance 12/31/90

\$ 51,082.90

Proof: BankEast "BEAM" 12/31/90

\$ 51,082.90

## Sewer Operation Account

Balance 12/31/89

\$ 5,385.86

### Receipts 1990

1990 Warrant \$14,300.00

User Fees 14,254.37

Donations 2,025.00

Sewer Fine 100.00

Interest on Deposits 839.35

31,518.72

Total Funds Available

\$ 36,904.58

Expenditures per Sewer Commissioners (26,874.23)

Balance 12/31/90

\$ 10,030.35

Proof: BankEast Chkng A/C 12/31/90

\$ 10,030.35

## Town Bridge Fund

Balance 12/31/89

\$ 10,186.55

Interest 1990

584.13

Total Funds Available

\$ 10,770.68

Disbursements

-0-

Balance 12/31/90

\$ 10,770.68

Proof: Savings A/C 12/31/90

\$ 10,770.68

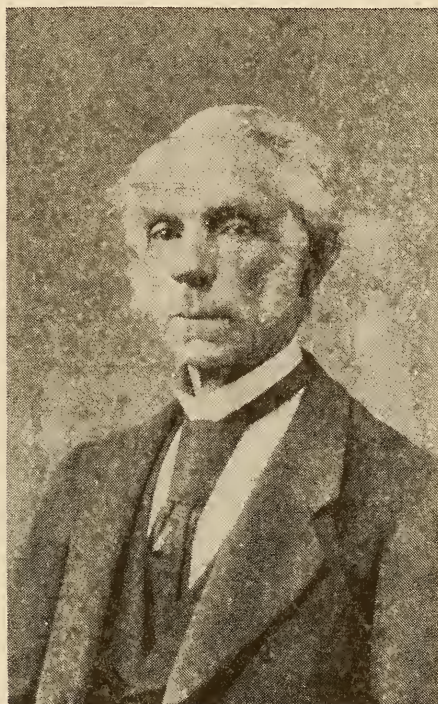
## Treasurer's Report (continued)

### SPECIAL FUND REPORTS (continued)

#### Town Hall Renovation Fund

Balance 12/31/89		\$ 20,052.27
Receipts 1990		
White Sylvania Tr.	\$ 4,054.54	
Quimby Trust	5,000.00	
Donation	10.00	
Interest	<u>1,132.52</u>	
		<u>10,197.06</u>
Total Funds Available		\$ 30,249.33
Disbursements		<u>(17,878.32)</u>
Balance 12/31/90		\$ 12,371.01
Proof: BankEast "BEAM" 12/31/90		\$ 12,574.11
Due General Fund		<u>(203.10)</u>
		\$ 12,371.02

Respectfully submitted,  
Edwards F. Leiper  
Treasurer



Unknown gentleman married to a Quimby girl.



# 1990 REPORT OF TRUSTEES OF TRUST FUNDS

PRINCIPAL						INCOME						
Date	Trust Name	Purpose	Beginning Balance	New Funds	Gain / Loss	Ending Balance	Beginning Balance	Income	Paid Out	Expense	Ending Balance	Total
Small Communities												
05/03/34	William McClosky	Com - Hubbard	50.08		0.33	50.41	1.05	4.58	(5.28)	(0.35)	0.00	50.41
07/26/90	Frank & Anna Beards	Com - Hubbard	0.00	100.00		100.00	0.00	3.88	(3.59)	(0.29)	0.00	100.00
10/05/64	James & Harriet Beale	Com - Beale	200.34		1.41	201.75	4.21	18.32	(21.14)	(1.39)	0.00	201.75
03/01/90	Leola T. Nelson	Com - Beale-Wentworth	0.00	1,000.00		1,000.00	0.00	74.84	(69.17)	(5.67)	0.00	1,000.00
01/03/16	Charles H. White	Com - Elm Hill	1,001.70		6.61	1,008.31	21.03	91.60	(105.69)	(6.94)	0.00	1,008.31
08/24/89	Leon Reed Jr. Family	Com - Elm Hill	500.00		3.30	503.30	10.93	45.76	(53.22)	(3.47)	0.00	503.30
11/09/89	John & Daphne Carter	Com - Elm Hill	250.00		1.65	251.65	2.20	22.59	(23.08)	(1.71)	0.00	251.65
04/27/90	P. & L. Kilbury	Com - Elm Hill	0.00	500.00		500.00	0.00	30.43	(28.13)	(2.30)	0.00	500.00
02/14/85	Elizabeth & Grant Powers	Com - Elm Hill	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
09/04/76	Hanilla Hunsley	Com - E. Sand	200.34		1.32	201.66	4.21	18.32	(21.14)	(1.39)	0.00	201.66
04/27/14	Eliza B. Atwood	Com - E. Sand, Nelson	25.04		0.17	25.21	0.53	2.29	(2.69)	(0.17)	0.00	25.21
10/23/20	Wilson D. George	Com - Family W. Sand	150.66		0.99	151.65	3.17	13.78	(15.91)	(1.04)	0.00	151.65
12/26/11	Alfred A. Marston	Com - Grove	500.85		3.31	504.16	10.52	45.80	(52.85)	(3.47)	0.00	504.16
04/02/21	William B. Fellows	Com - Grove	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
06/07/22	L. Harwell Smith	Com - Grove	380.64		2.51	383.15	7.99	34.81	(40.16)	(2.64)	0.00	383.15
11/24/22	George L. Clark	Com - Grove	165.38		1.09	166.37	3.47	15.11	(17.44)	(1.14)	0.00	166.37
08/27/04	George S. Hoyt	Com - Grove	150.25		0.99	151.24	3.15	13.74	(15.85)	(1.04)	0.00	151.24
06/30/29	Elmer B. Hart	Com - Grove	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
07/21/29	Charles B. Hoyt	Com - Grove	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
04/17/54	Robert T. Russell	Com - Grove	1,001.70		6.61	1,008.31	21.03	91.60	(105.69)	(6.94)	0.00	1,008.31
01/26/70	Thomas Smith	Com - Grove	200.34		1.32	201.66	4.21	18.32	(21.14)	(1.39)	0.00	201.66
09/16/76	James & Jane Durgin	Com - Grove	200.34		1.32	201.66	4.21	18.32	(21.14)	(1.39)	0.00	201.66
02/02/21	Bessie Lovering	Com - Hubbard E. Sand	25.04		0.17	25.21	0.53	2.29	(2.69)	(0.17)	0.00	25.21
02/04/11	James E. Hoyt	Com - Hubbard/Little's Fund	200.34		1.32	201.66	4.21	18.32	(21.14)	(1.39)	0.00	201.66
02/04/11	Misses Mason	Com - Mason	50.08		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
06/25/27	Charlotte Wallace Davis	Com - Mason	50.08		0.33	50.41	1.05	4.58	(5.28)	(0.35)	0.00	50.41
07/18/27	Calvin Mason	Com - Mason	50.08		0.33	50.41	1.05	4.58	(5.28)	(0.35)	0.00	50.41
03/02/28	Edna A. Wiggins	Com - Mason	5,008.48		33.07	5,041.55	105.15	457.99	(528.45)	(34.69)	0.00	5,041.55
03/31/75	Mary S. Viny Memorial	Com - Mason	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
02/14/17	Mrs. Mary Peaslee	Com - N. Sand	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
02/20/24	Elizabeth H. Maddocks	Com - N. Sand	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
08/06/24	Stella A. Quibby	Com - N. Sand	300.51		1.98	302.49	6.31	27.48	(31.71)	(2.08)	0.00	302.49
08/16/37	Edmund Quibby	Com - N. Sand	500.85		3.31	504.16	10.52	45.80	(52.85)	(3.47)	0.00	504.16
07/23/40	Walter S. Tappan	Com - N. Sand	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
02/12/41	Joseph And Nancy Quibby	Com - N. Sand	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
11/29/43	William R. Bleglow	Com - N. Sand	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
07/10/87	Dr. & Mrs. J.C. Thompson	Com - N. Sand	500.85		3.31	504.16	10.52	45.80	(52.85)	(3.47)	0.00	504.16
05/24/79	Bernice Peaslee	Com - Skinner	100.17		0.66	100.83	2.10	9.16	(10.57)	(0.69)	0.00	100.83
10/29/62	Arthur Thompson	Com - Thompson	300.51		1.98	302.49	6.31	27.48	(31.71)	(2.08)	0.00	302.49
06/13/74	Leola T. Nelson Fund	Com - Thompson	6,260.60		41.33	6,301.93	131.44	572.48	(669.56)	(43.36)	0.00	6,301.93
09/07/20	George W. Thompson	Com - Thompson W. Sand	220.37		1.45	221.82	4.63	20.15	(23.25)	(1.53)	0.00	221.82
04/15/63	Charles A. Fowler	Com - Wood	300.51		1.98	302.49	6.31	27.48	(31.71)	(2.08)	0.00	302.49
02/20/08	William Burleigh	Com - Whiteface	107.61		0.71	108.32	2.25	9.84	(11.34)	(0.75)	0.00	108.32
04/15/63	Charles A. Fowler	Com - Whiteface	300.51		1.98	302.49	6.31	27.48	(31.71)	(2.08)	0.00	302.49
08/17/82	Marguerite & Stephen Dovel	Com - Whiteface	200.34		1.32	201.66	4.21	18.32	(21.14)	(1.39)	0.00	201.66



# REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1990

Date	Trust Name	Purpose	PRINCIPAL					INCOME					Total
			Beginning Balance	New Pkds	Gain / Loss	Ending Balance		Beginning Balance	Income	Paid Out	Expense	Ending Balance	
		Sub-totals	20,456.19	1,600.00	135.09	22,191.28		426.86	1,979.50	(2,236.45)	(149.91)	0.00	22,191.28
08/16/22	Little's Pond Cemetery												
	Charles W. Donovan	Cem - Little's Pond	100.17		0.66	100.83	1.98	9.15	9.15	(10.44)	(0.69)	0.00	100.83
01/17/33	Arven Blanchard	Cem - Little's Pond	100.17		0.66	100.83	1.98	9.15	9.15	(10.44)	(0.69)	0.00	100.83
05/10/41	Edith L. French	Cem - Little's Pond	75.13		0.50	75.63	1.49	6.86	6.86	(7.83)	(0.52)	0.00	75.63
08/04/48	George M. Weed	Cem - Little's Pond	200.34		1.32	201.66	3.96	18.30	18.30	(20.87)	(1.39)	0.00	201.66
07/20/78	Herman E. Lewis	Cem - Little's Pond	1,001.70		6.61	1,008.31	19.77	91.49	91.49	(104.33)	(6.93)	0.00	1,008.31
		Sub-totals	1,477.51	0.00	9.75	1,487.26	29.18	134.95	134.95	(153.91)	(10.22)	0.00	1,487.26
	Rural Cemetery												
02/08/10	Orilla P. Worrol	Cem - Rural	210.91		1.39	212.30	2.33	19.10	19.10	(19.98)	(1.45)	0.00	212.30
02/10/10	Charles Blanchard	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
12/31/10	Susan A. Sherman	Cem - Rural	150.25		0.99	151.24	1.60	13.60	13.60	(14.17)	(1.03)	0.00	151.24
12/26/11	Samuel Chase	Cem - Rural	50.08		0.33	50.41	0.53	4.53	4.53	(4.72)	(0.34)	0.00	50.41
11/24/14	Mrs. James E. Mudgett	Cem - Rural	25.04		0.17	25.21	0.27	2.27	2.27	(2.37)	(0.17)	0.00	25.21
01/29/17	Mrs. Henry Hanson	Cem - Rural	25.04		0.17	25.21	0.27	2.27	2.27	(2.37)	(0.17)	0.00	25.21
02/14/17	Nellie J. Nichol	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
02/04/18	Mrs. Emma Cox	Cem - Rural	25.04		0.17	25.21	0.27	2.27	2.27	(2.37)	(0.17)	0.00	25.21
11/04/22	Nellie Hodge	Cem - Rural	25.04		0.17	25.21	0.27	2.27	2.27	(2.37)	(0.17)	0.00	25.21
11/15/23	Charles A. Gilman	Cem - Rural	40.07		0.26	40.33	0.42	3.63	3.63	(3.78)	(0.27)	0.00	40.33
05/08/26	Ona Fellows	Cem - Rural	50.08		0.33	50.41	0.33	4.53	4.53	(4.72)	(0.34)	0.00	50.41
02/02/28	Melias G. Rowe	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
11/24/28	George L. Clark	Cem - Rural	335.57		2.22	337.79	5.57	30.37	30.37	(31.64)	(2.50)	0.00	337.79
08/12/29	Prescott Baptist Church	Cem - Rural	500.85		3.31	504.16	4.35	45.34	45.34	(47.26)	(3.43)	0.00	504.16
07/03/31	Oliver L. Levens	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
10/21/31	Jonathan & Julia Tappan	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
12/29/31	Frank S. Hunt	Cem - Rural	25.04		0.17	25.21	0.27	2.27	2.27	(2.37)	(0.17)	0.00	25.21
09/28/33	Herman E. Lewis	Cem - Rural	1,527.59		10.09	1,537.68	16.29	138.27	138.27	(144.09)	(10.47)	0.00	1,537.68
09/28/33	Frank B. Watson	Cem - Rural	200.34		1.32	201.66	2.13	18.13	18.13	(18.89)	(1.37)	0.00	201.66
07/22/36	Alonso March Wallace	Cem - Rural	150.25		0.99	151.24	1.60	13.60	13.60	(14.17)	(1.03)	0.00	151.24
08/02/37	David D. Atwood	Cem - Rural	701.19		4.83	705.82	7.48	63.47	63.47	(66.14)	(4.41)	0.00	705.82
10/20/38	Nathaniel Buttrick	Cem - Rural	200.34		1.32	201.66	2.13	18.13	18.13	(18.89)	(1.37)	0.00	201.66
05/19/39	Charles L. Wallace	Cem - Rural	200.34		1.32	201.66	2.13	18.13	18.13	(18.89)	(1.37)	0.00	201.66
06/30/39	Elmer B. Hart	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
07/21/39	Charles B. Hoyt	Cem - Rural	200.34		1.32	201.66	4.21	18.32	18.32	(21.14)	(1.39)	0.00	201.66
09/18/40	Mary A. Marston	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
04/17/40	William Home Estate	Cem - Rural	115.20		0.76	115.96	1.23	10.43	10.43	(10.97)	(0.79)	0.00	115.96
04/18/40	Lucy A. Silver Hunt	Cem - Rural	33.81		0.22	34.03	0.35	3.06	3.06	(3.18)	(0.23)	0.00	34.03
10/26/40	John S. Quibby	Cem - Rural	300.51		1.98	302.49	3.20	27.20	27.20	(28.54)	(2.66)	0.00	302.49
10/30/42	Walter G. Atwood	Cem - Rural	200.34		1.32	201.66	2.13	18.13	18.13	(18.89)	(1.37)	0.00	201.66
07/27/43	Leonard A. Smith	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
11/29/43	Frank Buttrick	Cem - Rural	100.17		0.66	100.83	1.07	9.07	9.07	(9.45)	(0.69)	0.00	100.83
02/01/44	Warren J. Moulton	Cem - Rural	500.85		3.31	504.16	5.35	45.34	45.34	(47.26)	(3.43)	0.00	504.16
10/25/48	Edw. J. & Clarence Bryant	Cem - Rural	500.85		3.31	504.16	5.35	45.34	45.34	(47.26)	(3.43)	0.00	504.16

# REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1990

Date	Trust Name	Purpose	PRINCIPAL			INCOME					Total
			Beginning Balance	New Funds	Gain / Loss	Ending Balance	Beginning Balance	Income	Paid Out	Expense	
09/06/49	Eliza A. Atwood	Cem - Rural	148.48		0.98	149.46	1.58	13.44	(14.00)	(1.02)	149.46
09/06/49	James S. Rogers	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
09/06/49	Willis H. Smith	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	302.49
01/30/49	Amy M. Torrey	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	302.49
01/03/52	Cora M. Barker	Cem - Rural	300.51		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
10/11/52	Mrs. Ida M. Hanson	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
05/10/55	Katherine F. Hyatt White	Cem - Rural	1,001.70		1.32	1,003.31	10.67	90.67	(94.47)	(6.87)	1,003.31
07/23/56	Perley C. Knox	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
09/18/61	Arthur J. Tuttle	Cem - Rural	550.93		1.32	552.25	5.87	49.87	(51.90)	(5.78)	552.25
04/04/66	James & Harriet Beede	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
09/18/61	Chancellor & Nancy Porubak	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	302.49
04/04/66	Bertha G. Smith East	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
12/27/66	Ottum, Ford & Smith Leta	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
04/02/68	Lorenze D. Bean Lot	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
06/28/68	Charles & Eva Fellows	Cem - Rural	150.25		0.99	151.24	1.60	13.60	(14.17)	(1.03)	151.24
09/09/68	Edward & Victoria Gilman	Cem - Rural	400.68		2.65	403.33	4.28	36.27	(37.80)	(2.75)	403.33
06/01/70	Keith K. Lakey	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
12/14/70	Rueben Dodge Fund	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
09/09/71	John W. Beede Fund	Cem - Rural	601.02		3.97	604.99	6.40	54.40	(56.68)	(4.12)	604.99
09/27/71	Luther J. Burrows	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	302.49
07/17/72	Lawrence K. Hall	Cem - Rural	210.36		1.39	211.75	2.25	19.04	(19.85)	(1.44)	211.75
03/15/73	Ann B. & Philip S. Robbins	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
03/31/73	Fred & Virginia Crary	Cem - Rural	128.22		0.85	129.07	1.37	11.61	(12.10)	(0.88)	129.07
09/24/73	Charles & Janet Uble	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
10/03/73	Mr. & Mrs. Alexander Uble	Cem - Rural	400.68		2.65	403.33	4.28	36.27	(37.80)	(2.75)	403.33
02/19/75	Herbert E. Mellon	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	302.49
04/19/75	Glen Smith Fund	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
10/16/75	Lea T. Nelson Fund	Cem - Rural	1,502.54		9.92	1,512.46	16.02	136.01	(141.73)	(10.30)	1,512.46
10/16/75	Mr. & Mrs. Nathaniel Burrows	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	201.66
01/05/76	Almira Tappan Dodge	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	100.83
04/19/76	Henry & Mary B. Balch	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	100.83
11/09/76	Francis D. Pratt	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	100.83
04/01/77	Frederick K. Larsen	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	100.83
09/12/77	Emigunda Reikert	Cem - Rural	25.04		0.17	25.21	0.27	2.27	(2.37)	(0.17)	25.21
09/12/77	Erkine & Catherine White	Cem - Rural	525.89		3.47	529.36	5.61	47.60	(49.60)	(3.61)	529.36
11/18/77	William G. & Hope R. Hacker	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
11/18/77	T. Guthrie Speers	Cem - Rural	425.72		2.81	428.53	4.54	38.54	(40.16)	(2.92)	428.53
01/05/78	Gerard & Ruth Ives	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
01/05/78	Edward A. Savin, Jr.	Cem - Rural	50.08		0.33	50.41	0.53	4.53	(4.72)	(0.34)	50.41
04/14/78	Richard N. Ford	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	302.49
12/20/78	Slaker-Kimbali	Cem - Rural	150.25		0.99	151.24	1.60	13.60	(14.17)	(1.03)	151.24
05/25/79	Harry K. Taylor	Cem - Rural	350.59		2.31	352.90	3.74	31.73	(33.07)	(2.40)	352.90
07/27/79	Ruth Garland Trust	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
10/01/79	Mr. & Mrs. Oliver Coolidge	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(5.43)	504.16
10/19/79	Polly Switzer	Cem - Rural	50.08		0.33	50.41	0.53	4.53	(4.72)	(0.34)	50.41

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1990

Date	Trust Name	Purpose	PRINCIPAL				INCOME					Total
			Beginning Balance	New Funds	Gains / Loss	Ending Balance	Beginning Balance	Income	Paid Out	Expense	Ending Balance	
12/31/79	Richard & Ann Papoo	Cem - Rural	60.10		0.40	60.50	0.64	5.44	(5.67)	(0.41)	0.00	60.50
12/31/79	Dr & Mrs Jord Folda-Py	Cem - Rural	701.19		4.63	705.82	7.47	63.47	(66.13)	(4.81)	0.00	705.82
12/31/79	Nathaniel H. Burrows	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	0.00	201.66
04/14/80	Dr & Mrs Donald Hight	Cem - Rural	407.69		2.69	410.38	5.51	37.01	(39.72)	(2.80)	0.00	410.38
05/19/80	Monroe & Bernice Michael	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
06/02/80	Dr & Mrs H Curtis Wood Jr	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
06/12/80	Austin Burrows	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	0.00	201.66
06/16/80	Annette Blondeau	Cem - Rural	280.47		1.85	282.32	2.99	25.39	(26.46)	(1.92)	0.00	282.32
06/16/80	John & Janet Lavenex	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
07/08/80	Mr & Mrs Theodore Hope Jr	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
12/31/80	William Biddle	Cem - Rural	125.21		0.83	126.04	1.34	11.33	(11.81)	(0.86)	0.00	126.04
02/27/81	Rev Harris W & Jean Howe	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
06/08/81	Thomas Marshall Dix	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	0.00	201.66
07/02/81	Roger & Frederika Merriam	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
09/23/82	Mr Peter Burrows	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	0.00	201.66
12/30/82	Dr Queno Taylor	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	0.00	302.49
03/22/83	Mr & Mrs Haven Tibbets	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
06/06/84	David B. & Elizabeth Howe	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
11/28/84	Winnora R Bailey	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
11/28/84	Jane Nicol	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
11/28/84	Vineham & Lois Humon	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
12/01/84	Ethel Carter	Cem - Rural	10.02		0.07	10.09	0.11	0.91	(0.95)	(0.07)	0.00	10.09
12/01/84	Mr & Mrs Robert Clifford	Cem - Rural	525.80		3.47	529.36	5.61	47.60	(49.60)	(3.61)	0.00	529.36
05/25/85	Erving & Evelyn Mudgett	Cem - Rural	50.08		0.33	50.41	0.53	4.53	(4.72)	(0.34)	0.00	50.41
08/20/85	Vladimir Aleksander	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
08/20/85	Mr & Mrs William Linschier	Cem - Rural	500.85		3.31	504.16	5.35	45.34	(47.26)	(3.43)	0.00	504.16
08/20/85	Ralph W. Nelson	Cem - Rural	10.02		0.07	10.09	0.11	0.91	(0.95)	(0.07)	0.00	10.09
10/16/85	Mr & Mrs Bureta McBee	Cem - Rural	200.34		1.32	201.66	2.13	18.13	(18.89)	(1.37)	0.00	201.66
10/20/85	Mr & Mrs Curtis Beaton	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
06/24/86	M/M J. Gilman Tyson	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
08/27/86	M/M Philip Ryder	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
07/14/87	Edith P. Oregon	Cem - Rural	400.68		2.65	403.33	4.28	36.27	(37.80)	(2.75)	0.00	403.33
09/10/87	Alan & Betsy Switzer	Cem - Rural	100.17		0.66	100.83	1.07	9.07	(9.45)	(0.69)	0.00	100.83
10/22/87	Letter A. Lear	Cem - Rural	300.51		1.98	302.49	3.20	27.20	(28.34)	(2.06)	0.00	302.49
10/13/88	Patricia & Arthur Heard	Cem - Rural	150.26		0.99	151.25	3.85	13.80	(16.60)	(1.05)	0.00	151.25
05/08/89	Sicclair	Cem - Rural	500.00		3.30	503.30	20.08	46.58	(63.13)	(3.53)	0.00	503.30
08/10/89	Beaton, Curtis & Chrlin.	Cem - Rural	100.00		0.66	100.66	2.42	9.17	(10.90)	(0.69)	0.00	100.66
05/24/90	R & M Deming	Cem - Rural	0.00	500.00	0.00	500.00	0.00	27.11	(25.06)	(2.05)	0.00	500.00
06/04/90	Ernest W. Bean	Cem - Rural	0.00	500.00	0.00	500.00	0.00	25.76	(23.81)	(1.95)	0.00	500.00
11/07/90	M & B Bowler	Cem - Rural	0.00	200.00	0.00	200.00	0.00	2.65	(2.45)	(0.20)	0.00	200.00
12/21/90	Helen Murry	Cem - Rural	0.00	500.00	0.00	500.00	0.00	1.23	(1.14)	(0.09)	0.00	500.00
Sub-totals			34,019.17	1,700.00	224.57	35,943.74	384.43	3,138.08	(3,284.90)	(237.61)	0.00	35,943.74
North Sandwich Cemetery												
07/26/23	Dr. A. B. Hoag	Cem - Ctr. Sand. Quaker	100.13		0.66	100.79	2.17	9.08	(10.46)	(0.77)	0.00	100.79

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1990

PRINCIPAL						INCOME						
Date	Trust Name	Purpose	Beginning Balance	New Funds	Gain / Loss	Ending Balance	Beginning Balance	Income	Paid Out	Expense	Ending Balance	Total
03/25/91	Walter D H Hill	Com - N. Sand Friends	200.34		1.32	201.66	4.23	18.32	(21.16)	(1.39)	0.00	201.66
05/27/91	Effie M. Langley	Com - N. Sand Friends	200.34		1.32	201.66	4.23	18.32	(21.16)	(1.39)	0.00	201.66
			500.81	0.00	3.30	504.11	10.63	45.72	(52.80)	(3.55)	0.00	504.11
	Miscellaneous Funds											
04/22/77	Marjorie Thompson Tr	Child. School	15,196.72		100.33	15,297.05	8,267.59	2,101.51	(1,762.00)	(159.18)	8,447.92	23,744.97
03/26/80	Edrie Burrows	Children	1,516.96		10.02	1,526.98	1,542.27	275.99	(1,500.00)	(20.75)	1,795.51	3,322.49
07/27/83	Albert C Blanchard	Children's Fund	13,740.56		90.72	13,831.28	398.81	1,266.44	(1,500.00)	(95.93)	70.32	13,901.60
07/28/70	Children's Dental Trust	Dental Fund	1,155.33		7.63	1,162.96	1,165.70	207.88	(699.70)	(45.77)	1,397.14	2,520.79
09/12/83	Lea T Nelson Memorial Day	Flags	5,011.13		33.08	5,044.21	1,735.38	604.23	(13,869.34)	(65.75)	1,794.14	6,838.35
06/01/84	Doris L. Beaz	General Purpose	100,240.59		661.81	100,902.40	36,236.22	12,223.15	(13,869.34)	(925.84)	33,664.19	134,566.59
05/01/20	Charles Blanchard	Highway Fund	33,016.86		217.99	33,234.85	7,200.69	3,601.97	(272.83)	(272.83)	10,529.83	43,764.68
01/01/91	Moses A Hall	Highway Fund	26,949.80		177.93	27,127.73	5,251.75	2,884.04	(218.45)	(218.45)	35,045.07	
03/17/84	Sandwich Home Nursing Assn	Home Nursing	330.82		2.18	333.00	200.67	47.60		(3.61)	244.66	577.66
03/19/90	Sandwich Hm Nursing	Home Nursing	0.00	1,000.00	0.00	1,000.00	0.00	70.42		(5.33)	65.09	1,065.09
12/30/12	Ernest F Jewell	Library	500.86		3.31	504.17	28.21	47.38	(72.00)	(3.59)	0.00	504.17
05/01/20	Charles Blanchard	Library	3,845.57		25.39	3,870.96	123.75	355.50	(452.30)	(26.93)	0.00	3,870.96
04/27/47	Joseph Wentworth "A"	Library	2,003.42		13.23	2,016.65	71.88	185.87	(243.07)	(14.08)	0.00	2,016.65
01/03/52	Cora M. Barker	Library	500.85		3.31	504.16	19.24	46.58	(62.29)	(3.53)	0.00	504.16
02/07/68	Stephen Wentworth Memorial	Library	11,932.83		78.78	12,011.61	334.28	1,098.67	(1,349.73)	(83.22)	0.00	12,011.61
02/07/77	Bicentennial	Maint & Imp Swin Areas	4,588.78		30.30	4,619.08	2,533.60	637.90	(109.02)	(88.32)	3,123.18	7,742.26
03/28/88	Robert Ramirez	Memorial Trust	5,009.01		33.07	5,042.08	701.90	511.48		(38.74)	1,065.62	6,107.70
01/05/88	Remick Park	N Sandwich	1,301.84		8.60	1,310.44	246.77	138.70	(10.51)	(10.51)	374.96	1,685.40
01/21/45	Town Of Sandwich	Recreation	439.81		3.04	442.85	361.67	75.57	(127.44)	(5.70)	302.23	765.08
07/01/57	Daniel D. Atwood	School Fund	4,006.78		26.45	4,033.23	101.80	367.97	(441.90)	(27.87)	0.00	4,033.23
07/01/57	Daniel D. Atwood	Sidewalk Fund	401.19		2.65	403.84	374.12	69.44		(3.26)	438.30	842.14
02/16/57	Sandwich Town Grange Fair	Town	2,195.03		14.49	2,209.52	687.55	258.17	(600.00)	(19.56)	326.16	2,535.68
09/13/49	Slide Improvement Fund	Town Improvement	1,003.05		6.62	1,009.67	650.78	148.12		(11.22)	787.68	1,797.35
	Sub-totals		224,907.79	1,000.00	1,550.93	227,458.72	68,235.63	27,220.58	(21,089.41)	(2,061.84)	72,304.96	309,763.68
	Total common fund		291,361.47	4,300.00	1,923.64	297,585.11	69,086.73	32,518.83	(26,837.47)	(2,463.13)	72,304.96	369,890.07
9/26/69	Joseph Wentworth "B" - 1st Capital Bank		374,206.74		26,270.03	400,476.77	0.00	31,911.83	(31,911.83)	(260.00)	(260.00)	400,216.77
	GRAND TOTALS		665,568.21	4,300.00	28,193.67	698,061.88	69,086.73	64,430.66	(58,749.30)	(2,723.13)	64,844.27	762,906.15



# CAPITAL RESERVES OF THE TOWN OF SANDWICH FOR 1990

Purpose	Beginning Balance	Additions	Paid	Income	Ending Balance
Highway Equipment	79,752.66	29,000.00	(3,811.00)	8,844.72	113,786.38
Fire Protection Equipment	99,134.66	20,000.00	(95,000.00)	3,648.64	27,783.30
Office Equipment	8,989.33		(5,031.39)	625.08	4,583.02
Dump Fund	18,471.19		(2,245.36)	1,579.09	17,804.92
Police Dept Equip	17,989.14	7,500.00		2,058.45	27,547.59
Landfill Closure	168,002.81	40,000.00	(19,696.54)	16,697.82	205,004.09
Sewer	7,538.56	2,200.00		800.24	10,538.80
Sandwich Salt Shed		15,000.00		992.22	15,992.22
TOTALS	399,878.35	113,700.00	(125,784.29)	35,246.26	423,040.32

# Schedule of Town Owned Property

(assessed value)

sub-total

Town Hall (U1 Lot 34)		
Land	\$10,006	
Building	89,960	\$99,966
Library (U2 Lot 1)		
Land	21,150	
Building	261,240	282,390
Fire Department (U3 Lot 14A) Central Station		
Land	14,200	
Building	361,500	375,700
Whiteface Fire Station (R7 Lot 11B)		
Land	9,350	
Building	47,500	56,850
Highway Department		
Old Fire Station (U1 Lot 27)		
Land	10,335	
Building	47,580	57,915
Town Garage (R8 Lot 7A)		
Land	21,260	
Building	100,780	122,040
Police Department		
Medical Building (U1 Lot 41)		
Land	12,315	
Building	42,360	54,675
Recreation		
Squam Beach (R20 Lot 10)		64,300
Pot Hole (R7 Lot 14)		4,500
Bearcamp Beach (R2 Lot 19)		37,960
Beede's Falls-Land (R18 Lot 5)	30 acres	18,800
Aliston Grant (R4 Lot 8A)	4 acres	3,082
Remick Park (R8 Lot 12A)	1 acre	10,800
Town Dump (R19 Lot 11)		
Building	25,000	
Land	63,300	88,300
Land-Map		
R1 Lot 50A	2.62 acres	9,660
Map R1 Lot 77	2.44 acres	17,520
Map R2 Lot 50A	2.6 acres	9,660
Map R3 Lot 12	.5 acre	5,865
Map R4 Lot 4	1 acre	4,508
Map R7 Lot 28	8 acres	6,760
Map R7 Lot 71	18.2 acres	3,550
Map R12 Lot 81	9.3 acres	2,800
Map R12 Lot 81A	16.6 acres	16,400
Map R14 Lot 17	70 acres	19,100
Map R18 Lot 4	16 acres	3,100
Map R18 Lot 6	70 acres	24,900
Map R24 Lot 4	1.5 acres	1,300
Map U2 Lot 16A	.2 acre	1,600
Land & Building		
Map R1 Lot 7	1 acre	
Land	4,248	
Building	10,980	<u>15,228</u>

Total all Town-owned property \$1,419,229



## REPORT OF TOWN CLERK

AUTOS	1613 Registrations	\$94,524.00	
	Title Applications	<u>390.00</u>	
			\$94,914.00

Receipts from Vital Records	\$	713.00	
UCC Fees		256.00	
Parking Fines		200.00	
Miscellaneous Fees		<u>135.00</u>	
			\$ 1,304.00

Election Filing Fees	\$	<u>6.00</u>	
			\$ 6.00

### DOGS

Males/Females	56 @ \$7.00	\$	392.00
Neutered Males &			
Spayed Females	138 @ 4.50		621.00
Owners over 65	42 @ 2.00		84.00
Group Licenses	(2) 13 dogs		<u>57.00</u>
	249 dogs	\$	1,154.00

Dog Fines	\$	20.00	
Dog Penalties		13.00	
Dog Forfeitures		105.00	
Replacement Tag		<u>2.00</u>	
			\$ 1,294.00

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\$97,518.00

# TAX COLLECTOR'S REPORT

TAX COLLECTOR'S ACCOUNT  
 Summary of Tax Sales/Tax Lien Accounts  
 Fiscal Year Ended December 31, 1990

-DR.-

	Tax Sale\Lien on Account of Levies of 1989	1988	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$ 8,173.97	\$1,651.17
Taxes Sold/Executed to Town during Fiscal Year:	\$41,919.54		
Interest Collected After Sale/Lien Execution:	644.94	1,012.62	471.15
Redemption Cost:	<u>477.50</u>	<u>191.50</u>	<u>22.50</u>
<b>TOTAL DEBITS</b>	<b><u>\$43,041.98</u></b>	<b><u>\$ 9,378.09</u></b>	<b><u>\$2,144.82</u></b>

-CR.-

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$17,164.90	\$ 6,410.60	\$1,651.17
Interest and Cost after Sale	1,122.44	1,204.12	493.65
Unredeemed Taxes End of Year	<u>24,754.64</u>	<u>1,763.37</u>	<u>-0-</u>
<b>TOTAL CREDITS</b>	<b><u>\$43,041.98</u></b>	<b><u>\$ 9,378.09</u></b>	<b><u>\$2,144.82</u></b>

TAX COLLECTOR'S ACCOUNT  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 1990

-Dr.-

	Levies of:	
	1990	Prior
Uncollected Taxes-		
Beginning of Fiscal Year:		
Property Taxes		\$167,569.36
Yield Taxes		424.75
Sewer Rents		7,213.86
Taxes Committed to Collector:		
Property taxes	\$1,638,282.80	
Yield Taxes	20,172.45	
Sewer Rent	13,612.13	
Sandwich Slopes	7,280.00	
Added Taxes:		
Property Taxes	9.60	
Overpayments:		
a/c Property taxes	258.96	5.87
Interest Collected On:		
Delinquent Taxes	<u>445.44</u>	<u>7,894.43</u>
Total Debits	<u>\$1,680,061.38</u>	<u>\$183,108.27</u>

TAX COLLECTOR'S ACCOUNT  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 1990

- Cr.-

	Levies of	
	1990	Prior
Remitted to Treasurer during		
Fiscal Year:		
Property taxes	\$1,483,001.51	\$ 165,375.88
Yield Taxes	18,563.57	424.75
Sewer Rents	11,838.71	2,213.86
Sandwich Slopes	6,870.67	
Interest on Taxes	445.44	7,894.43
Abatements Allowed:		
Property Taxes	2,015.39	2,199.35
Yield Taxes	498.36	
Sewer Rent	47.00	5,000.00
Uncollected Taxes End of		
Fiscal Year:		
Property Taxes	153,534.46	
Yield Taxes	1,110.52	
Sewer Rents	1,726.42	
Sandwich Slopes	<u>409.33</u>	
Total Credits	<u>\$1,680,061.38</u>	<u>\$ 183,108.27</u>

# SUMMARY OF INVENTORY OF VALUATION, 1990

Value of Land	
Assessed Value, Current Use	
Land*	\$ 504,740
Assessed Value,	
Other Land	<u>47,324,360</u>
Total Value, all Taxable Land	\$ 47,829,100
Value of Buildings	
Assessed Value, All	
Buildings	\$ 6,549,168
Value of Public Utilities:	
Public Service Co., and N.H.	
Electric Coop., Inc.	<u>2,572,040</u>
Total Value before Exemptions	\$126,950,740
Less: Elderly Exemptions (7)	\$ <u>(210,000)</u>
Net Valuation on which Tax Rate is computed:	
	\$126,740,308

TAX RATES/\$1,000	1988	1989	1990
Municipal	\$ 3.48	\$ 4.51	\$ 4.12
County	.58	.70	.89
School	5.76	7.03	8.02
Totals	\$ 9.82	\$12.24	\$13.03

\* 16,115 acres owned by 188 proeprty owners in 1990

# AUDITOR'S REPORT

**Plodzik & Sanderson Professional Association**  
193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of  
the Board of Selectmen  
Town of Sandwich  
Sandwich, New Hampshire

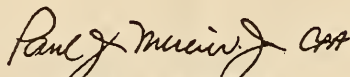
We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Sandwich as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Sandwich as of December 31, 1990, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

January 28, 1991

  
PLODZIK & SANDERSON  
Professional Association

**EXHIBIT A**  
**TOWN OF SANDWICH**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1990**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Group</u>		<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>		<u>General Long-Term Debt</u>	<u>Memorandum Only</u>	<u>December 31, 1990</u>	<u>December 31, 1989</u>
<b>ASSETS AND OTHER DEBITS</b>							
<b>Assets</b>							
Cash and Equivalents	\$575,928	\$121,139	\$ 232,437	\$	\$1,005,603	\$1,445,340	
Investments			953,383		953,383	512,672	
Receivables (Net of Allowances for Uncollectibles)							
Accrued Interest	817	317	19,901		21,035	29,052	
Taxes	168,748				168,748	177,819	
Accounts		1,727			1,727	2,214	
Special Assessments							
Current	7,342				7,342	7,280	
Noncurrent	23,925				23,925	30,857	
Interfund Receivable	2,211				2,211	2,211	
Interfund Payable	25,197	35,055			60,252	68,064	
Other Debits							
Amount to Be Provided for Retirement of General Long-Term Debt				645,000	645,000	625,000	
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$804,168</b>	<b>\$158,238</b>	<b>\$1,205,721</b>	<b>\$645,000</b>	<b>\$2,889,226</b>	<b>\$2,898,298</b>	
<b>LIABILITIES AND EQUITY</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 1,378	\$ 965	\$ 1,987	\$	\$ 4,330	\$ 3,730	
Accrued Interest Payable		180			160	319	
Deferred Revenues						31	
Retained Profits and Benefits					1,671	438,000	
Interfund Payable	520,477				520,477	68,064	
Interfund Receivable	35,055	4,994			60,252	68,064	
Interfund Payable	2,500				2,500	5,000	
Escrow and Performance Deposits		5,000			5,000	10,000	
Note Payable						20,000	
Deferred Revenues	15,625				15,625	38,137	
Deferred Special Assessments	30,858				30,858	625,000	
General Obligation Debt Payable				645,000	645,000	625,000	
<b>Total Liabilities</b>	<b>605,693</b>	<b>11,119</b>	<b>1,987</b>	<b>645,000</b>	<b>1,285,873</b>	<b>1,203,281</b>	
<b>Equity</b>							
Fund Balances							
Reserved for Endowments			766,296		766,296	714,655	
Reserved for Encumbrances	83,091		424,864		83,321	75,876	
Reserved for Special Purposes		300			424,864	441,275	
Unreserved							
Designated for Special Purposes	150,305	53,925	12,574		216,804	224,749	
Undesignated (Deficit)	(115,184)	(3,186)			111,998	218,462	
<b>Total Equity</b>	<b>198,275</b>	<b>54,225</b>	<b>1,203,734</b>		<b>1,603,353</b>	<b>1,695,017</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$804,168</b>	<b>\$158,238</b>	<b>\$1,205,721</b>	<b>\$645,000</b>	<b>\$2,889,226</b>	<b>\$2,898,298</b>	

The notes to the financial statements are an integral part of this statement.



**EXHIBIT B**  
**TOWN OF SANDWICH**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Fiscal Year Ended December 31, 1990**

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue		December 31, 1990	December 31, 1989
<b>Revenues</b>					
Taxes	\$1,676,712	\$	\$	\$1,676,712	\$1,566,766
Licenses and Permits	100,855			100,855	101,903
Intergovernmental	181,801			244,901	184,915
Charges for Services	2,187	38,969		40,970	18,753
Miscellaneous	94,712	16,716	35,246	161,204	166,070
<b>Other Financing Sources</b>					
Operating Transfers In	163,972	34,092		311,764	224,668
Proceeds of Long-Term Debt	60,000			60,000	
<b>Total Revenues and</b>	<b>2,281,753</b>	<b>89,777</b>	<b>148,946</b>	<b>2,596,406</b>	<b>2,274,255</b>
<b>Other Financing Sources</b>					
<b>Expenditures</b>					
<b>Current</b>					
General Government	289,270	4,541		293,811	272,636
Public Safety	85,777			85,777	84,820
Highways, Streets, Bridges	245,229	18,065		263,294	229,707
Sanitation	86,853	9,261	1,997	98,101	84,684
Health	59,060			59,060	62,975
Welfare	5,711			5,711	2,395
Culture and Recreation	19,736	36,681		56,417	54,602
Capital Outlay	191,992	6,601		312,710	106,990
Debt Service					
Principal	40,000			40,000	40,000
Interest	98,885	579		99,464	105,848
<b>Other Financing Uses</b>					
Operating Transfers Out	1,248,702	15,400	121,973	1,406,075	1,148,938
<b>Total Expenditures and</b>	<b>2,371,215</b>	<b>91,128</b>	<b>121,960</b>	<b>2,720,420</b>	<b>2,191,595</b>
<b>Other Financing Uses</b>					
<b>Excess (Deficiency) of Revenues and</b>					
<b>Other Financing Sources Over (Under)</b>	( 89,462)	( 1,351)	24,986	( 124,014)	80,660
<b>Expenditures and Other Financing Uses</b>	<b>287,737</b>	<b>148,470</b>	<b>399,878</b>	<b>948,497</b>	<b>867,837</b>
<b>Fund Balances - January 1</b>	<b>\$ 198,275</b>	<b>\$147,119</b>	<b>\$424,864</b>	<b>\$ 824,483</b>	<b>\$ 948,497</b>
<b>Fund Balances - December 31</b>					

The notes to the financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF SANDWICH**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 1990**

	General Fund		Special Revenue Funds		Totals	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
<b>Taxes</b>						
Licenses and Permits	\$1,676,712	\$ 12,906	\$ 12,906	\$1,663,806	\$1,676,712	\$ 12,906
Intergovernmental	94,900	100,855	5,955	94,900	100,855	5,955
Charges for Services	149,361	183,501	34,140	149,361	183,501	34,140
Miscellaneous	3,450	2,001	( 1,449)	3,450	2,001	( 1,449)
	80,500	94,712	14,212	100,700	111,428	10,728
<b>Other Financing Sources</b>						
Operating Transfers In	149,708	163,972	14,264	149,708	198,064	48,356
Proceeds of General Long-Term Debt	60,000	60,000	—	60,000	60,000	—
<b>Total Revenues and Other Financing Sources</b>	<u>2,201,725</u>	<u>2,281,753</u>	<u>80,028</u>	<u>2,238,425</u>	<u>2,371,530</u>	<u>133,105</u>
<b>Expenditures</b>						
<b>Current</b>						
General Government	276,642	289,270	( 12,628)	276,642	293,811	( 17,169)
Public Safety	95,449	85,777	9,672	95,449	85,777	9,672
Highways, Streets, Bridges	214,812	245,229	( 30,417)	214,812	263,294	( 48,482)
Sanitation	69,200	86,853	( 17,653)	83,500	96,114	( 12,614)
Health	56,119	59,060	( 2,941)	56,119	59,060	( 2,941)
Welfare	10,500	5,711	4,789	10,500	5,711	4,789
Culture and Recreation	20,389	19,736	653	27,389	56,417	( 29,028)
Capital Outlay	260,737	191,992	68,745	260,737	198,593	62,144
<b>Debt Service</b>						
Principal	40,000	40,000	—	40,000	40,000	—
Interest	106,520	98,885	7,635	106,520	99,464	7,056
<b>Other Financing Uses</b>						
Operating Transfers Out	1,248,702	1,248,702	—	1,264,102	1,264,102	—
<b>Total Expenditures and Other Financing Uses</b>	<u>2,399,070</u>	<u>2,371,215</u>	<u>27,855</u>	<u>2,435,170</u>	<u>2,462,343</u>	<u>( 26,573)</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	( 197,345)	( 89,462)	107,883	( 197,345)	( 90,813)	106,532
<b>Fund Balances - January 1</b>	<u>287,737</u>	<u>287,737</u>	—	<u>436,207</u>	<u>436,207</u>	—
<b>Fund Balances - December 31</b>	<u>\$ 90,392</u>	<u>\$ 198,275</u>	<u>\$107,883</u>	<u>\$ 238,862</u>	<u>\$ 345,394</u>	<u>\$106,532</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF SANDWICH**  
**Combined Statement of Revenues, Expenses and Changes in Fund Balances**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended December 31, 1990**

	<u>Fiduciary Fund Type</u>		<u>Totals</u>	
	<u>Nonexpendable</u>		<u>(Memorandum Only)</u>	
	<u>Trust Funds</u>	<u>Trust Funds</u>	<u>December 31,</u>	<u>December 31,</u>
	<u>Town</u>	<u>Cemetery</u>	<u>1990</u>	<u>1989</u>
	<u>Trusts</u>	<u>Trusts</u>		
<u>Operating Revenues</u>				
New Funds	\$ 4,300	\$	\$ 4,300	\$ 1,350
Interest and Dividends	64,431	731	65,162	71,139
Capital Gains	28,194		28,194	8,595
Miscellaneous		<u>2,780</u>	<u>2,780</u>	<u>2,440</u>
<u>Total Operating Revenues</u>	<u>96,925</u>	<u>3,511</u>	<u>100,436</u>	<u>83,524</u>
<u>Operating Expenses</u>				
General Government	8,471	5,558	14,029	31,344
Highways, Streets and Bridges				4,817
Health	1,500		1,500	1,180
Culture and Recreation	<u>442</u>		<u>442</u>	<u>37,890</u>
<u>Total Operating Expenses</u>	<u>10,413</u>	<u>5,558</u>	<u>15,971</u>	<u>75,231</u>
<u>Income (Loss) Before</u>				
<u>Operating Transfers</u>	<u>86,512</u>	<u>( 2,047)</u>	<u>84,465</u>	<u>8,293</u>
<u>Operating Transfers</u>				
Transfers In		2,756	2,756	2,100
Transfers Out	<u>( 54,871)</u>		<u>( 54,871)</u>	
<u>Total Operating Transfers</u>	<u>( 54,871)</u>	<u>2,756</u>	<u>( 52,115)</u>	<u>2,100</u>
<u>Net Income</u>	<u>31,641</u>	<u>709</u>	<u>32,350</u>	<u>10,393</u>
<u>Fund Balances - January 1</u>	<u>734,655</u>	<u>11,865</u>	<u>746,520</u>	<u>736,127</u>
<u>Fund Balances - December 31</u>	<u>\$766,296</u>	<u>\$12,574</u>	<u>\$778,870</u>	<u>\$740,520</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT E**  
**TOWN OF SANDWICH**  
*Combined Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1990*

	Fiduciary Fund Type		Total (Memorandum Only)
	Nonexpendable Trust Funds	Cemetery Trusts	December 31, 1990
	<u>Town</u>	<u>Trusts</u>	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 63,024	\$ 731	\$ 63,755
New Funds Received		2,780	2,780
Trust Income Distributions	( 7,690)	( 5,558)	( 13,248)
Operating Transfers Out	( 54,870)	2,756	( 52,114)
<u>Net Cash Provided (Used)</u>			
<u>by Operating Activities</u>	<u>464</u>	<u>709</u>	<u>1,173</u>
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales of Investments	141,513		141,513
Purchase of Investments	( 148,104)		( 148,104)
<u>Net Cash Provided (Used)</u>			
<u>by Investing Activities</u>	<u>( 6,591)</u>		<u>( 6,591)</u>
<u>Net Increase (Decrease) In Cash</u>	<u>( 6,127)</u>	<u>709</u>	<u>( 5,418)</u>
<u>Cash - January 1</u>	<u>214,571</u>	<u>11,865</u>	<u>226,436</u>
<u>Cash - December 31</u>	<u>\$208,444</u>	<u>\$12,574</u>	<u>\$221,018</u>

*Reconciliation of Net Income to Net  
Cash Provided (Used) by Operating Activities*

<u>Net Income</u>	<u>\$ 31,641</u>	<u>\$ 709</u>	<u>\$ 32,350</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>			
Gain on Sales of Investments	( 36,451)		( 36,451)
Increase (Decrease) in Accrued Interest	( 1,317)		( 1,317)
<u>Total Adjustments</u>	<u>( 37,768)</u>		<u>( 37,768)</u>
<u>Net Cash Provided (Used)</u>			
<u>by Operating Activities</u>	<u>(\$ 6,127)</u>	<u>\$ 709</u>	<u>(\$ 5,418)</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Sandwich, New Hampshire was incorporated in 1763 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Sandwich includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. *Basis of Presentation*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*GOVERNMENTAL FUND TYPES*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

*General Fund* - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated



NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission, Wentworth Library, Land Trust, Forest Committee, Driveway Plowing, Special Trusts, and Sewer Department Funds.

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

*FIDUCIARY FUND TYPES*

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following is the Town's Fiduciary Fund Type:

*Trust Funds* - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

*ACCOUNT GROUPS*

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This group of accounts is established to account for all long-term debt of the Town.



## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

*Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

*Comparative Data*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

*C. Basis of Accounting*

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

*D. Budgetary Accounting*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General, Sewer Department, Driveway Plowing and Forestry Committee Funds. The budget is adopted on a basis consistent with generally accepted accounting principles, with the exception of not budgeting for all Special Revenue and all Trust Funds.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$128,070
Beginning Fund Balance -	
Reserved for Encumbrances	<u>69,275</u>
Total Use of Beginning Fund Balance	<u>\$197,345</u>

*E. Assets, Liabilities and Fund Equity**1. Cash and Equivalents*

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. *Investments*

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes outstanding, in which the owner has filed bankruptcy, have been reserved. These total \$12,415 at year end.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Sandwich annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

NOTES TO THE FINANCIAL STATEMENTS

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A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding except in the case of an owner filing bankruptcy as noted above.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (including sewer and driveway plowing) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet.

4. *Interfund Receivables and Payables*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

6. Fund Equity

*Reserved Fund Balance*

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

*Designated Fund Balance*

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

*Undesignated Fund Balance*

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. *Vacation and Sick Pay*

Employees may accumulate up to 15 days sick leave at a rate of 5 days per year. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is \$10,000.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. *Deficit Fund Balances*

There is a deficit of \$3,186 in the Special Revenue (Land Trust) Fund at December 31, 1990. This deficit is a result of losses from the current and prior periods.

B. *Excess of Expenditures Over Appropriations*

There is an overexpenditure of appropriations of \$55,236 as detailed in Exhibit A-2. This is basically caused by unforeseen expenditures which were not budgeted for.

NOTE 3 - ASSETS

A. *Cash and Investments*

At year end, the carrying amount of the Town's cash deposits is \$1,005,603 and the bank balance is \$457,983. Of the bank balance, \$411,052 was covered by Federal depository insurance, and \$46,931 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks.



## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

The Town's investments are categorized as to risk assumed at year end.

	Category			Market Value
	1	2	3	
US Government				
Obligations	\$	\$	\$757,878	\$ 773,974
Corporate Bonds			59,906	60,000
Common Stocks			<u>135,599</u>	<u>466,543</u>
<u>Total Investments</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$953,383</u>	<u>\$1,300,517</u>

*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

*Category 2* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent in the Town's name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent, but not in the Town's name.

#### B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

Interest of 12% is charged on property taxes unpaid after thirty days from the date of billing.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$20,279 and expenditures amounted to \$22,440. The property taxes collected by the Town include taxes levied for the Interlakes Cooperative School District and Carroll County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

Auditor's Report continued on page 93

## **Town Warrant 1991**

SANDWICH TOWN WARRANT  
1991

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich  
qualified to vote in Town affairs:

You are hereby notified to meet at the  
Town Hall in said Town on Tuesday, the 12th  
day of March next from 10:00 a.m. until 7:00  
p.m. for the casting of ballots and at 7:30  
p.m. Wednesday, the 13th day of March 1991,  
at the Sandwich Central School to act upon  
the following articles:

(Explanation: Article 1, relating to  
the election of Town and Cooperative School  
District Officers, Article 2, relating to  
the Planning Board proposed amendment to the  
Zoning Ordinance, Article 3, a Zoning  
Ordinance amendment proposed by petition,  
Article 4, relating to the annexation of a  
portion of the Town of Albany by the Town of  
Sandwich, Article 5, relating to the  
increase of the exemption for the surviving  
spouses of veterans, will be taken up on  
Tuesday, March 12th, and the poll will be  
open from 10:00 a.m. until 7:00 p.m. A  
second session to consider all other Town  
business will be held on Wednesday, March  
13, at 7:30 p.m. as per vote of the Town to  
accept provisions of RSA 39:2a.)

ARTICLE 1. To elect by official ballot  
all necessary Town and cooperative school  
district officers for the ensuing year.

## Town Warrant 1991 (continued)

ARTICLE 2. To see how the Town will vote by official ballot on the following question: Are you in favor of the adoption of Amendment number 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: deletion of a tree cutting restriction pertaining to lot frontage, clarification of measurements of wetlands, deletion of "such as" clause in Special Exemption Regulations, elimination of auto service and repair shops in the Historic District, a definition of unlicensed vehicles and information on Boundary Line Adjustments.

The Planning Board recommends the approval of this change by a vote of 7 to 0.

ARTICLE 3. To see how the Town will vote by official ballot on the following question: Are you in favor of the adoption of amendment number 2 as proposed by petition for the Town Zoning Ordinance as follows:

3.13 Church, school and public buildings within the Historic and Commercial districts will be exempt from the setback and driveway requirements so long as the proposed use is submitted to site plan review to determine that such use serves the public interest and does not pose a hazard to the public health and safety.

The Planning Board does not recommend approval of this change by a vote of 7 to 0.

## Town Warrant 1991 (continued)

ARTICLE 4. To see if the Town will vote by ballot to annex a portion of the Town of Albany to the Town of Sandwich as approved by State Legislature Chapter 269 of the session laws of 1990. The passage of this article needs approval by two-thirds of the voters present and voting.

ARTICLE 5. Shall we adopt the provisions of RSA 72:29-a, II to increase the surviving spouse exemption for surviving spouses of veterans who died while on active duty in certain conflicts from \$700 to \$1400.

ARTICLE 6. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town, by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

ARTICLE 7. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive, and expend Federal and State grants which may become available during the course of the year, in accordance with RSA 31:95b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.



## Town Warrant 1991 (continued)

ARTICLE 8. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes, the same to be repaid from revenue of 1991.

ARTICLE 9. To see if the Town will determine by vote the salaries and/or other compensation to the following officers and agents at the following rates and the remainder at last year's rate:

- A. Election Ballot Inspectors,  
Talliers and Counters - \$6.00 per hour
- B. Extra work for Supervisors of the  
Checklist for 10 year checklist  
update - \$6.00 per hour.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$15,000 for a salt/sand storage shed. And to transfer that amount to the Highway Department Salt/Sand Storage Shed Capital Reserve Fund as approved in Article 10 at the 1990 Town Meeting.

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$18,003 to purchase a new four door four wheel drive police vehicle, with the old vehicle to be used as a trade-in or sold, with the proceeds to be used against the appropriation. Funds for this vehicle are be transfered from the Police Capital Reserve Equipment Fund.

Note: The bid price for the 1991 Ford cruiser is \$16,415. The additional amount of \$1,588 covers replacement of communications equipment.

Town Warrant 1991 (continued)

ARTICLE 12. To see if the Town will vote to raise and appropriate \$58000.00 for Highway equipment. \$50,000.00 is to be transferred from the Highway Capital Reserve Equipment Fund for the purchase of a highway truck.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$64,820 for the operation of the Police Department.

ARTICLE 14. To See if the Town will vote to raise and appropriate the sum of \$36,890 for the operation of the Fire Department.

Note: \$21,305 operation expense.  
\$ 6,385 fire equipment purchase.  
\$ 6,000 compensation for training.  
\$ 2,000 forest fires/Red Hill tower.  
\$ 1,200 rescue/Hepatitis B Vaccine.

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$838,436 to pay the following expenditures:

General Government.....	\$156,857
Highways, Streets, Bridges.....	213,338
Sanitation.....	71,985
Health.....	46,168
Welfare.....	11,500
Culture and Recreation.....	15,570
Debt Service.....	162,818
Operating Transfers Out.....	37,950
FICA, Social Security.....	23,500
Insurance & Officers Bonds.....	56,000

## Town Warrant 1991 (continued)

Unemployment Compensation.....	900
Medical Premiums BC/BS.....	40,250
Life & Weekly Indemnity.....	1,600

The breakdown of the major categories are listed in the budget.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for support of Sandwich children using the services of Tamworth Pre-School, Inc. This is a petitioned article.

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$335.00 to assist the Family Health Centre. This is a petitioned article.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$15,000 to replace the Sandwich Honor Roll and update it to include the veterans from all wars and police actions. Also, to authorize the Board of Selectmen to accept any and all donations from private funds, organizational funds and trust funds that may become available to off-set this expense. This is a petitioned article.

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$300 to be given to the N.H. Property Taxpayers Defense Fund in Franklin, N.H. as a contribution toward legal expenses in the campaign to abolish unfunded State mandates.

ARTICLE 20. To see if the Town will vote to authorize the Selectmen to expend interest from the Marjorie Thompson Fund as they see fit, for the benefit of Children of Sandwich residents.

ARTICLE 21. To see if the Town will vote to accept the sum of one thousand six hundred eighty-five dollars and forty cents (\$1,685.40) (of which \$1,310.44 is principal and \$374.96 is interest) and any other donations and interest to be designated the "Remick Park Fund." Interest each year to be spent for the maintenance of Remick Park in North Sandwich according to the terms of a letter from Robert Rowan to the Trustees of the Trust Funds dated February 15, 1988.

ARTICLE 22. To see if the Town will authorize the transfer of \$1700 from the Sandwich Revolutionary Bicentennial Fund and up to \$375 from the Remick Park Fund to the Parks and Recreation budget.

Note: These funds are to be used for program and equipment at the beach and Remick Park.

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$60,000 for State Road Improvement (Squam Lake Road near the beach): \$15,000 is to come from a 1990 donation for this project, and \$5,000 to be transferred from the Doris Benz Fund. The State will contribute an additional \$40,000.

Town Warrant 1991 (continued)

ARTICLE 24. To see if the Town will authorize the transfer of \$12,000 from the 1990 surplus to the Highway Capital Reserve Equipment Fund.

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$6,000 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.

ARTICLE 26. To see if the Town will reduce the amount of Long Term borrowing authorized in Article 11 at the March 13, 1984 Town Meeting for Sewer Construction from \$927,000 to \$712,000; a reduction of \$214,991. The project is complete and the Town needs to remove the remaining authorization for the project.

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$2,200.00 and deposit the same in the sewer capital reserve fund for the purpose of reconstruction of the leach field. These monies to be paid by the sewer users. This article by request of the Sewer Commissioners.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$13,175 for the operation and maintenance of the central sewer system. These monies to be derived from the sewer users. This article by request of the Sewer Commissioners.



## Town Warrant 1991 (continued)

ARTICLE 29. To see if the Town will vote to authorize the Board of Sewer Commissioners to apply for, accept and expend without further action by town meeting, money from state, federal or other governmental unit or a private source which becomes available during the fiscal year of 1991. This article shall only be used for purposes of constructing and maintaining the town's main drains or common sewers, sewers and/or waste treatment works which the Board of Sewer Commissioners adjudge necessary for the public convenience, health or welfare, in accordance with RSA 149-I:1. The Board of Sewer Commissioners shall hold a prior public hearing on the action to be taken. Such action shall not require the expenditure of other town funds, nor will it exceed the limitations of appropriations and expenditures imposed by the provisions of RSA 32.

ARTICLE 30. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$60.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article, and to authorize the Selectmen to allow a reduction in the 1991/1992 plowing fees for the individuals who paid in 1990 and who pay on time in 1991 by October 31, 1991 and to transfer up to the sum of \$12,000.00, if available, from excess money from the 1990/1991 Plowing Fees to the General Fund.

# Town Warrant 1991 (continued)

ARTICLE 31. To transact any other business that may legally come before said meeting.

Given under our hands and the Seal of the Town of Sandwich this 25th day of February, 1991.

Richard C. Papen  
William G. Hoag  
Dale S. Mayer  
Sandwich Board of Selectmen



Mrs. Christopher C. Fellows

## EXPLANATION OF WARRANT ARTICLES

An explanation, Article by Article, is presented to provide information not noted in the specific Warrant Articles. It is the intent of the procedure to provide better understanding of the Town Warrant before the Town Meeting.

Articles 1 through 5 shall be voted on by secret ballot on Tuesday, March 12, 1991.

Article 1 concerns the official ballots for elected officials for the Town and the Inter-Lakes Cooperative School District. The Inter-Lakes School District ballot lists candidates from the three towns in the District. All candidates are voted on by all district voters.

Article 2. The Sandwich Planning Board presents changes in Town Zoning Regulations. This article proposes minor changes which include deletion of a tree cutting restriction pertaining to lot frontage, clarification of measurement of wetlands, deletion of "such as" clause in Special Exemption Regulations, elimination of auto service and repair shops in the Historic District, a definition of unlicensed vehicles and information on Boundary Line Adjustments. The changes are posted in the Town Hall. The Planning Board recommends the approval of this change by a vote of 7 to 0.

Article 3. This petitioned article was submitted to the Board of Selectmen and referred to the Planning Board, as required by statute. The article requests changes in zoning regulations. A public hearing was held on January 13, 1991. The Planning Board voted against the petition 7 to 0.

Article 4. A portion of the southwestern part of the Town of Albany is cut off by the mountains from access to their town offices on Rt. 16, the town dump in East Conway, the Brett School in Tamworth and Kennett in Conway. This area has



## Warrant Explanation (continued)

depended for fire, police and road services on informal arrangements between Tamworth, Sandwich and Albany.

In 1989 the residents, belonging to the Wonalancet Civic Association, took a vote (one vote per family) as to which town they would like to join if it could be arranged. (28 ballots were sent out, 20 or 71% returned).

The results were:

- 1 - remain in Albany
- 3 - become part of Tamworth
- 15 - become part of Sandwich
- 1 - no preference

A printed sheet with more information on this article is available at the Selectmen's office.

Article 5. The legislature has provided legislation for increasing the property tax exemption for surviving spouses of veterans who died on active duty in certain conflicts from \$700 to \$1400. The Town must vote in favor of this warrant in order for Sandwich residents to receive the increased exemption.

The balance of the Warrant Articles will be voted on on Wednesday evening, March 13, 1991 at 7:30 PM at the Sandwich Central School.

Articles 6, 7, and 8 are annual Warrant Articles voted upon each year and authorize the Selectmen to perform the actions approved.

Article 9 establishes the amounts of compensation for specific services rendered by elected officials and special services rendered by others such as election vote counters. The Budget Advisory Committee suggested increases in salary for elected officials including the Selectmen and Treasurer among others for 1991. The Selectmen have decided to hold the line on those salaries. The election ballot inspectors, talliers and counters have not had an increase since 1986.

## Warrant Explanation (continued)

Article 10. Approval of this appropriation will bring the total funds in the Highway Salt/Sand Shed Capital Reserve Fund to \$30,000 plus interest. The shed is needed to control the possibility of salt leaching into subsurface ground water. The shed will be constructed in 1992 when the necessary funds should all be appropriated.

Article 11. Our second police cruiser is scheduled for replacement this year. The cruiser has gone 120,000 miles and is four years old. In the past year maintenance costs for the vehicle were over \$1,800.

Bids were sought and the price of \$16,415 for the 1991 Ford cruiser was the low bid. The amount of \$1,588 will furnish the following:

Siren Unit	\$ 599
Switch Box	200
High Band Antenna	46
Low Band Antenna	50
Monitor Antenna	43
Replacement Lens-	
Light Bar	150
Cruiser Portable Radio	300
Installation	200

Article 12. The Highway Department has been using the road grader to plow a number of Town roads. The grader is slow, old, and expensive to operate and to replace. The additional highway truck will be used instead of the road grader during the winter as a regular plowing vehicle. More road mileage is being maintained than in previous years. An additional highway sander is also needed. Both of these needs will be met by this vehicle. The purchase will not be made until the fall. Bids will be requested before the purchase is made.

Article 13. The Police Department budget increase this year is in training and salary items. In the past, the Federal Government has



## Warrant Explanation (continued)

paid for a major portion of the cost of the Sandwich summer police officer. This funding is no longer available. Reduction in State Police patrol in Town and proposed reduction in the number of Sheriff's Department officers in Carroll County results in the need for more patrols by the Town Police Department. Legal action against police departments in other N.H. communities emphasizes the need for Sandwich police officers to have more training so that the Town may avoid legal action as the result of insufficient training.

Article 14. The major increase in the Fire Department operational expenses is due to funds spent in support of mutual aid. This is an increase of \$1,165. The balance of the increase is in the cost of electricity and building maintenance.

The training compensation for department members has been increased \$1,000. The volunteer firemen do not receive pay for fire calls but do receive funds for training meeting attendance.

The fire equipment purchases requested include:

Hose Tester	\$ 2,300
Tractioneer (Chains)	380
Replacement Pagers	1,420
Lawn Mower (Station)	250
Two Sets Turnout Gear	1,080
Six Pair Coveralls	180
Hiband Mobile Radio	<u>775</u>
Total	\$ 6,385

A new budget item provides \$1,200 for first responder hepatitis vaccine inoculations. This protection is needed particularly in response to highway accidents in addition to medical and fire response calls.

## Warrant Explanation (continued)

Article 15. The funds in this article cover Town maintenance items. An item by item listing of the categories is found on the pages following the Warrant Articles. The increase in general government is \$8,384 or 5.6% over 1990. The major increases are in the Town Clerk/Tax Collector's expense. In 1990 the Town received funds from the Quimby Trust for new computer equipment. The equipment formerly in the Selectmen's office was transferred to the Town Clerk/Tax Collector. The increased funds cover computer related expense for software, training and supplies for the Town Clerk/ Tax Collector's office. Legal expense in 1990 was \$5,985 over budget. The costs involved legal advice on a six figure insurance statement and potential litigation associated with zoning enforcement. The addition of \$2,000 is requested to cover anticipated legal advice on zoning matters.

The highway budget reflects a departmental salary increase following the Town vote several years ago tying the Highway Department to that of the State Department of Transportation. The increase for the Highway Department is \$5,040 or 2.4%.

The increase in sanitation is for solid waste disposal. This year the annual cost of rubbish removal was put out for bid. As a result we were able to lower our yearly cost for trash removal. The total would be lower except that this year the budget covers trash removal funds for 15 months. This change permits the contract for trash removal to go to an April 1-March 31st year rather than the calendar year. Thus, the contract will be awarded after Town Meeting in 1992. The trash collection bid received this year provided for a reduction in the annual cost of about \$8,000.

An addition of \$2,000 has been added to the welfare budget to provide funds for the increasing number of residents requesting financial aid.

The debt service increase of \$16,298 reflects principal and interest for the fire truck

## Warrant Explanation (continued)

delivered in 1990 as approved at the Town Meeting in 1990.

The increase in Social Security reflects under budgeting in 1990 and departmental wage increases proposed in 1991.

The insurance and officer bonds covers insurance for a new highway truck, a new police cruiser and a workmen's compensation insurance increase.

The health insurance increase results from premium increases, changes in the number of dependents of some employees and new employees scheduled to qualify for the plan during the year. Currently, the plan has a deductible for each employee. In 1990 a plan change requiring a second opinion for selected procedures was instituted and provided a saving of 4%. A proposal to reduce the coverage for new employee's families was defeated in 1990. The Town continues to investigate alternate programs that could help to reduce the ever-increasing cost of health insurance.

Articles 16, 17 and 18 are petition articles. Such articles when submitted must have the required number of registered voter's signatures. The State Statutes require that petitioned articles be placed on the annual town warrant if the required number of signatures are on the petition.

Article 19. Brenda Elias, Mayor of Franklin, is one of the most outspoken opponents of unfunded state mandates. She is conducting this battle through the courts and has reached the point where the fight cannot go on without help to pay legal expenses.

In the last few years most of our Town departments have been told of new requirements they must meet as a result of laws passed or state administrative decisions. Meeting these mandates makes governing the Town, County and School

## Warrant Explanation (continued)

District more expensive but no additional State aid comes along with the mandates, to help meet the expense. A constitutional amendment was passed requiring that no new unfunded mandates be allowed. The Legislature, Governor and State agencies have continued to ignore this requirement.

Article 20. All Town trust funds have been reviewed by the New Hampshire Attorney General's office this year. The Marjorie Thompson Fund is not a trust although it is managed by the Trustees of Trust Funds. Since it is not a trust, the Selectmen must be authorized by the Town Meeting each year, to spend the interest. The fund is unrestricted and the money may be spent on anything the Town Meeting wishes but is has traditionally been for the children of Sandwich and the present Selectmen wish to continue this tradition.

Article 21 asks that the Town accept the funds for the "Remick Park Fund." The gift to the Town setting up the Remick Park Fund was made in 1988 and the Trustees of Trust Funds have been handling the money since then. However, before any money may be spent from the Fund, the Town must vote to accept the gift. Robert Rowan's letter to the Trustees indicates that the interest should be spent in this order; first lawn maintenance, then tree and shrub maintenance. If there is money left after this maintenance work it may be spent for recreational purposes. This money is to be spent at the discretion of the Trustees of the Trust Funds.

Article 22 provides for the transfer of trust fund interest to the Recreation budget. These expenditures are for programs and equipment as noted in the warrant article.



## Warrant Explanation (continued)

Article 23. In 1989 and 1990 the Town raised funds under this program to be expended with state funds to move the Squam Lake Road (a.k.a. Bean Road) away from the Sandwich Town Beach. Plans call for an engineering study of the road relocation, development of plans for the road, submission of the plans to abutting land owners and with the owner's approval, construction of the road.

Most of the funds the Town will need to pay for the project have already been appropriated. When costs are obtained for the whole project, the need for any additional funds will be determined.

Article 24. Funds appropriated for driveway plowing have been transferred to the general fund. It has been the intent of the Town to put these driveway surplus funds into the Highway Capital Reserve Equipment Fund. The article facilitates the transfer of these surplus funds to the Highway Capital Reserve Equipment Fund.

Article 25. The funds as noted will be used in 1991 to complete title work and surveying of two Town owned parcels of land.

Article 26 is self explanatory.

Articles 27, 28 and 29 apply to the operation, maintenance and capital reserve funds for the Sandwich Sewer Department.

Article 30 asks that the Town continue to plow private driveways. There is a proposed increase of \$15 for the first 90 feet. The last increase for driveway plowing was in 1987. In the past three years the costs for contract plowers, highway employees salaries, fuel, equipment maintenance and replacement have made the recommended increase necessary. Since the road end of a driveway is common to all and takes the



## Warrant Explanation (continued)

most time to plow only the initial charge of \$45 is being increased to \$60. Additional footage remains the same at \$.45.

Article 31. This article was placed on the warrant by petition in 1990. The article provides an opportunity for voters to express concerns at the town meeting not covered in the Town warrant. However, no additional appropriation may be approved under this article.



Anna and Langdon Clark with their daughter

**TOWN OF SANDWICH**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 1990**

**C. Special Assessments Receivable**

The Town is recognizing at December 31, 1990, special assessments receivable of \$31,267. These represent assessments to Sandwich Slopes customers to fund the outstanding debt.

**D. Interfund Receivables/Payables**

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$25,197	\$35,055
<u>Special Revenue Funds</u>		
Conservation Commission	49	
Driveway Plowing	35,006	
Land Trust		4,023
Forestry Committee		971
<u>Capital Projects Funds</u>		
Town Hall Renovations		203
Sewer Project		<u>20,000</u>
<u>Totals</u>	<u>\$60,252</u>	<u>\$60,252</u>

**NOTE 4 - LIABILITIES**

**A. Intergovernmental Payable**

The Town has recorded \$520,477 as an intergovernmental payable which represents the balance of the school district assessment due to be paid to the Interlakes Cooperative School District during the six-month period ending June 30, 1991.

**B. Defined Benefit Pension Plan**

The Town's police chief participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll covered by the system for the year ended December 31, 1990 was \$28,350; the Town's total payroll was \$275,529.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

The police chief is required by State Statute to contribute 9.3% of his salary to the plan. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% for police through June 30, 1990. From July 1, 1990, the Town's contribution rate was 6.82% for police. The contribution requirements for the year ended December 31, 1990 were \$4,486, which consisted of \$1,850 from the Town and \$2,636 from the employee.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

The Town also participates in an I.C.M.A. retirement plan. The Town contributes up to \$10 per pay period. The cost to the Town for 1990 was \$2,830. The plan covers full-time employees only.

## C. Long-Term Debt

## 1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990	\$625,000
New Debt Incurred	60,000
General Obligation Debt Retired	( 40,000)
General Obligation Debt Payable, December 31, 1990	<u>\$645,000</u>

# TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

\$712,009 Sewer Improvement Bonds due in annual installments of \$42,009 in 1987, \$40,000 in 1988, and \$35,000 through 2006; interest from 7.30% to 7.70%	\$560,000
\$45,790 Sandwich Slopes Betterment Bonds due in annual installments of \$5,790 in 1987, and \$5,000 through 1995; interest from 5.60% to 7.85%. This issue is being funded by a special assessment.	25,000
\$60,000 Fire Truck Note due in an annual installment of \$60,000 in 1991; interest at 7.0%	<u>60,000</u>
<u>Total</u>	<u>\$645,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

### Annual Requirements To Amortize General Obligation Debt

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1991	\$100,000	\$ 47,818	\$ 147,818
1992	40,000	40,700	80,700
1993	40,000	37,752	77,752
1994	40,000	34,805	74,805
1995	40,000	31,858	71,858
1996-2006	<u>385,000</u>	<u>175,367</u>	<u>560,367</u>
<u>Totals</u>	<u>\$645,000</u>	<u>\$368,300</u>	<u>\$1,013,300</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

### Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Sandwich is using an equalized value of \$190,321,176 and a legal debt margin of \$3,330,621.



NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

D. Bonds or Notes Authorized - Unissued

Article 2 of the March 13, 1984 Town Meeting approved an appropriation of \$2,838,000 for design and construction of sewerage and sewage treatment facilities, including bonds or notes authorized not to exceed \$927,000. The Town issued bonds totalling \$712,009 towards the project in 1986, leaving a balance of \$214,991 authorized - unissued.

NOTE 5 - FUND EQUITY

*Reserved for Encumbrances*

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$83,091.

The Capital Projects Funds reserve for encumbrances is as follows:

Sewer Project	<u>\$300</u>
---------------	--------------

*Reserved for Special Purposes*

The \$424,864 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

*Reserved for Endowments*

The \$766,296 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

*Designated for Special Purposes*

The \$216,804 designated for special purposes represents Special Revenue, Capital Projects and Trust Funds which management intends to use in the subsequent years.

*Trust Funds*

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:



TOWN OF SANDWICH

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemeteries	\$ 60,127	\$12,574
Highways and Sidewalks	60,766	15,075
Library	419,385	( 260)
Recreation	7,919	5,596
Educational	24,372	9,514
Health	16,327	1,738
Patriotic Purposes	5,044	1,794
Selectmen's Discretionary	<u>104,121</u>	<u>34,778</u>
<u>Total Nonexpendable</u>	<u>\$698,061</u>	<u>\$80,809</u>

	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
Highway Equipment	\$ 117,597
Fire Protection Equipment	27,783
Dump	17,805
Police Department Equipment	27,548
Landfill Closure	203,017
Office Equipment	4,583
Sewer Leach Field	10,539
Sand and Salt Shed	<u>15,992</u>
<u>Total Expendable</u>	<u>\$ 424,864</u>
<u>Total All Trust Funds</u>	<u>\$1,203,734</u>

NOTE 6 - RESTATEMENT OF FUND BALANCE - SEWER DEPARTMENT

The Sewer Department beginning fund balance has been restated as follows:

Fund Balance As Previously Reported	\$12,323
Less: Reduction in Receivables due to Abatement of Charges	( 5,000)
Fund Balance - As Restated	<u>\$ 7,323</u>

EXHIBIT A-1  
TOWN OF SANDWICH  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1990

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property and Inventory	\$1,637,326	\$1,638,292	\$ 966
Yield	15,000	20,172	5,172
Special Assessments	7,280	7,280	
Interest and Penalties on Taxes	4,200	10,968	6,768
Total Taxes	<u>1,663,806</u>	<u>1,676,712</u>	<u>12,906</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	88,500	94,914	6,414
Dog Licenses	900	1,294	394
Business Licenses, Permits and Fees	4,000	3,279	( 721)
Building Permit Fees	1,500	1,368	( 132)
Total Licenses and Permits	<u>94,900</u>	<u>100,855</u>	<u>5,955</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	39,066	39,066	
Highway Block Grant	56,767	56,767	
Reimb. a/c State-Federal Forest Land	8,065	24,481	16,416
State Aid to Water Pollution Projects	43,363	43,363	
<u>Federal Grants</u>			
FEMA Supplemental Grant		16,009	16,009
Forest Reserve Land	2,100	3,815	1,715
Total Intergovernmental Revenues	<u>149,361</u>	<u>183,501</u>	<u>34,140</u>
<u>Charges for Services</u>			
Income From Departments	<u>3,450</u>	<u>2,001</u>	( 1,449)
<u>Miscellaneous Revenues</u>			
Interest on Deposits	60,000	62,361	2,361
Sale of Town Property	500	630	130
Payments in Lieu of Taxes		2,361	2,361
Donations	20,000	29,150	9,150
Other		210	210
Total Miscellaneous Revenues	<u>80,500</u>	<u>94,712</u>	<u>14,212</u>

EXHIBIT A-1 (Continued)  
TOWN OF SANDWICH  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1990

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
Proceeds of General Long-Term Debt	60,000	60,000	
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Special Revenue Funds</u>			
Sewer Fund	1,200	1,200	
Driveway Plowing Fund	12,000		( 12,000)
<u>Capital Projects Funds</u>			
Sewer Project	20,000	20,000	
<u>Trust and Agency Funds</u>			
<u>Expendable Trust Funds</u>			
Capital Reserve Funds	95,000	121,973	26,973
Nonexpendable Trust Funds	<u>21,508</u>	<u>20,799</u>	( 709)
Total Other Financing Sources	<u>209,708</u>	<u>223,972</u>	<u>14,264</u>
<u>Total Revenues and Other Financing Sources</u>	2,201,725	<u>\$2,281,753</u>	<u>\$80,028</u>
<u>Unreserved Fund Balance</u>			
Used to Reduce Tax Rate	<u>128,070</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$2,329,795</u>		

The notes to the financial statements are an integral part of this statement.

**EXHIBIT A-2**  
**TOWN OF STANFORD**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 1990**

Current	Encumbered From 1989	Appropriations 1990	Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
<b>General Government</b>					
Financial Administration	\$	\$ 9,870	\$ 10,107	\$	(\$ 237)
Central Administration		60,250	59,548		702
Town Clerk/Tax Collector		17,060	16,508		552
Election and Registration Expenses		3,500	3,699		( 199)
General Government Buildings		10,500	9,720		780
Reappraisal of Property		25,000	27,215		( 2,215)
Planning and Zoning		3,790	1,754		2,036
Legal Expenses		10,000	15,985		( 5,985)
Audit		8,000	8,825		( 825)
Employee Benefits		22,500	22,323		177
Insurance		85,000	89,305		( 4,305)
Water Pollution Planning Commission		1,643	1,643		
Town Hall Sewer Fees		250			250
Overlay		20,279	22,138		( 2,161)
<b>Total General Government</b>		<u>276,642</u>	<u>285,210</u>		<u>( 2,628)</u>
<b>Public Safety</b>					
Police Department		62,004	60,066		1,938
Fire Department		22,100	20,839		1,261
Dry Fire Hydrants	4,345			4,225	
Fire Department Compensation		5,000	3,752		1,248
Forest Fires		2,000	1,000		1,000
<b>Total Public Safety</b>	<u>4,345</u>	<u>91,104</u>	<u>85,777</u>	<u>4,225</u>	<u>5,447</u>
<b>Highways, Streets, Bridges</b>					
Town Maintenance		23,900	22,760		1,140
General Highway Department Expenses		21,790	22,920		( 1,130)
Highway Department Salaries		100,000	96,646		3,354
Highway Block Grant	6,064	56,767	79,672		( 16,841)
Street Lighting		5,000	4,242		758
Parking Facilities			450		
Notch and Dale Roads		841	841		
Road Repairs Flood Damage			17,598		( 17,698)
<b>Total Highways, Streets, Bridges</b>	<u>6,064</u>	<u>208,748</u>	<u>245,229</u>		<u>( 30,417)</u>
<b>Sanitation</b>					
Solid Waste Disposal		69,200	67,156		2,044
Landfill Closure			12,497		( 12,497)
<b>Total Sanitation</b>		<u>69,200</u>	<u>86,851</u>		<u>( 17,651)</u>
<b>Health</b>					
Hospitals and Ambulances		32,077	35,018		( 2,941)
Animal Control		400	400		
Other Health Agencies		23,642	23,642		
<b>Total Health</b>		<u>56,119</u>	<u>59,060</u>		<u>( 2,941)</u>

**EXHIBIT A-2 (Continued)**  
**TOWN OF SANDWICH**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 1990**

<u>Current (Continued)</u>	<u>Encumbered From 1989</u>	<u>Appropriations 1990</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1991</u>	<u>(Over) Under Budget</u>
<b>Welfare</b>					
General Assistance		8,000	3,211		4,789
Other Welfare Agencies		2,500	2,500		
Total Welfare		<u>10,500</u>	<u>5,711</u>		<u>4,789</u>
<b>Culture and Recreation</b>					
Library		2,000	2,000		651
Parks and Recreation		10,730	10,079		
Patriotic Purposes		1,200	1,200		
Conservation Commission		500	500		2
Old Home Week		787	785		
Youth Services		5,172	5,172		
Total Culture and Recreation		<u>20,389</u>	<u>19,736</u>		<u>653</u>
<b>Capital Outlay</b>					
State Road Improvements	52,500	20,000		72,500	
Bennett Street Bridge	6,366		2,038	6,366	( 2,038)
Solid Waste Disposal			8,858		( 8,858)
Office Equipment		4,545	4,545		
Fire Station Renovations			172,740		775
Equipment		173,515	3,811		
Fire Department		3,811			
Highway Department		<u>201,811</u>	<u>191,992</u>	<u>78,866</u>	<u>( 10,121)</u>
Total Capital Outlay	<u>58,866</u>				
<b>Debt Service</b>					
Principal of Long-Term Debt		40,000	40,000		
Interest Expense - Long-Term Debt		46,500	46,520		7,635
Interest Expense - Tax Anticipation Notes		60,000	32,382		
Total Debt Service		<u>146,520</u>	<u>138,882</u>		<u>7,635</u>
<b>Other Financing Uses</b>					
Operating Transfers Out					
Interfund Transfers					
Nonexpendable Trust Funds		500	500		
Cemetery Trust					
Expendable Trust Funds					
Capital Reserve Funds		99,500	99,500		
Intergovernmental Transfers			1,033,451		
School District Assessment			115,251		
County Tax Assessment			<u>1,248,702</u>		
Total Operating Transfers Out			<u>1,248,702</u>		
<b>Total Appropriations, Expenditures and Other Financing Uses</b>	<u>\$69,275</u>	<u>\$2,329,795</u>	<u>\$2,371,215</u>	<u>\$83,091</u>	<u>(\$55,236)</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT A-3  
TOWN OF SANDWICH  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1990

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$218,462	
<u>Deduction</u>		
Unreserved Fund Balance Used		
to Reduce the 1990 Tax Rate	<u>128,070</u>	\$ 90,392
<u>Addition</u>		
<u>1990 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$ 80,028	
Overdraft of Appropriations (Exhibit A-2)	( <u>55,236</u> )	
1990 Budget Surplus		<u>24,792</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$115,184</u>

The notes to the financial statements are an integral part of this statement.

# **Warrant and Minutes: 1990 Town Meeting**

March 13, 1990 and March 14, 1990

First session of Town Meeting was held at the Town Hall on March 13, 1990. Moderator Earle C. Peaslee convened the meeting at 10:00 a.m. He announced that the Town Hall was a non-smoking area. The 1990 Town Warrant was read.

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich  
qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 13th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of ballots and at 7:30 p.m. Wednesday, the 14th day of March 1990, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, Article 2, relating to Planning Board Zoning Ordinance as rewritten will be taken up on Tuesday, March 13th, and the poll will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 14, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 39:2a.)

Robert N. Burrows moved that we take up Articles 1 and 2 at this meeting, and that the polls remain open until 7:00 p.m., ballots be counted and that we reconvene at 7:30 p.m. Wednesday at the Sandwich Central School to take up the remaining articles on the Warrant.

Richard C. Papen seconded  
Voted affirmative

## Town Meeting 1990 (continued)

Ballot boxes were inspected by Richard C. Papen. Moderator announced that the absentee ballots would be processed at 12:15 p.m. Polls opened at 10:20 a.m., voting began.

ARTICLE 1. To elect by official ballot all necessary Town and cooperative school district officers for the ensuing year.

Results: Selectman for three years (vote for one)

Burrows, Robert N. 235 votes

Mayer, Dale S. 360

Library Trustees for three years (vote for two)

Fleischmann, Jeffrey R. 448

Parsons, Barbara S. 440

Sewer Commissioners for three years (vote for one)

Mowatt, Daphne M. 518

Trustees of Trust Funds for three years (vote for one)

Ayotte, Robert 289

Beckman, Jane 277

Moderator for two years (vote for one)

Rowan, Robert J. 307

Rozelle, Frederick C. Jr. 272

Cemetery Trustee for three years (vote for one)

Hambrook, James M. 278

Zuccarelli, Sarah W. 298

Sewer Commissioner for one year (vote for one)

Talbot, Paul 483

Supervisor of Check List for six years (vote for one)

Brown, Janet E. 553

School Ballots

Moderator (vote for one)

Parkman, Joseph D. 474

## Town Meeting 1990 (continued)

Member of School Board for three years	
Resident of Sandwich (vote for one)	
Greene, Kathleen C.	521
School Board Member at large for three years	
(vote for one)	
Brothers, Peter F.	254
Carty, John R.	278

ARTICLE 2. To see how the Town will vote by official ballot on the following question: Are you in favor of adoption of the revisions to the Zoning Ordinance as recommended by the Planning Board?

Yes	328	No	126
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March 13, 1990

The second session of Town Meeting reconvened at the Sandwich Central School. Moderator Earle C. Peaslee called the meeting to order at 7:30 p.m. Rev. Marshall Davis gave the invocation, followed by saluting the Flag. Moderator asked that the back door not be blocked, for it is a fire exit. He gave the election results, announced the meeting procedures, and that the meeting was being taped, and asked for no smoking in the building. Selectman Robert N. Burrows, on behalf of the Selectmen, wished to thank the volunteers on the various boards for their dedicated efforts.

ARTICLE 3. To see if the Town will adopt the provisions of RSA 72:28 V and VI for an optional veterans exemption and an expanded qualifying war service for veterans seeking the exemption. The optional veterans exemption is \$100 rather than \$50. This must be voted by ballot.

Robert N. Burrows moved

Richard C. Papen seconded

Balloting began at 7:40 p.m. and lasted until 8:05, at which time the Moderator announced that the meeting would continue and upon counting the votes the results would be announced.

Results	Yes	176
---------	-----	-----

	No	16
--	----	----

Article adopted

ARTICLE 4. To see if the Town of Sandwich will send a message to the Legislature and Governor calling for a comprehensive toxic law requiring coordinated programs of planning, research and development, education, enforcement, and economic incentives to achieve toxic reduction by substitution with safer substances. This article is by petition.

Robert N. Burrows moved

Louis Brunelle seconded

Discussion

Voted affirmative

ARTICLE 5. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town, by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

Kerry Peaslee moved

Louis Brunelle seconded

No discussion

Voted affirmative

ARTICLE 6. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive, and expend Federal and State grants which may become available during the course of the year, in accordance with RSA 31:95b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.

Bernard Swan moved

Kerry Peaslee seconded

No discussion

Voted affirmative

ARTICLE 7. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes, the same to be repaid from revenue of 1990.

Dr. Charles Stevenson moved

Kerry Peaslee seconded

Discussion

Voted affirmative



## Town Meeting 1990 (continued)

ARTICLE 8. To see if the Town will determine by vote the salaries and/or other compensation to the following officers and agents at the following rates and the remainder at last year's rate:

A. Selectmen's mileage at IRS authorization per mile.

Richard C. Papen moved

Louis Brunelle seconded

Discussion

Motion by Tony Leiper that article 8 be amended to read Town Officers' mileage instead of Selectmen's mileage

Robert N. Burrows seconded

Amendment voted affirmative

Article 8 as amended was voted in the affirmative

ARTICLE 9. To see if the Town will vote to change the policy of medical insurance for new full-time Town employees. The present policy is for the employee and family, the change would be to provide coverage for employee only.

Motion made by Anna Foisy that we pass over this article

Kerry Peaslee seconded

This motion was defeated

Robert N. Burrows moved

Louis Brunelle seconded

Much discussion on this article

Voted negative

ARTICLE 10. To see if the Town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of building a sand/salt storage shed for the Highway Department and to raise, appropriate and transfer into this fund \$15,000 for this purpose and make the Selectmen the agent for this.

Charles Gamper moved

Louis Brunelle seconded

Discussion

Voted affirmative

ARTICLE 11. To see if the Town will vote to appoint the Selectmen as agents of the capital reserve fund, as provided in RSA 35:1, that was created in 1981. Note: Electric poles were installed in 1989. It was voted to use this money to pay for this improvement. The electric company will bill this on a monthly basis for six years.

Richard C. Papen moved

William G. Hoag seconded

Discussion

Voted affirmative

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$14,865 to purchase a new police vehicle, four door four wheel drive, with the old vehicle to be used as a trade-in or sold, with the proceeds to be used against the appropriation.

Kerry Peaslee moved

Robert N. Burrows seconded

Discussion for 15 minutes

Voted negative

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$912,648.00 to pay the following expenditures:

General Government.....	\$148,772.00
Public Safety.....	91,586.00
Highways, Streets, Bridges.....	208,297.00
Sanitation.....	70,202.00
Health.....	58,731.00
Welfare.....	9,500.00
Culture and Recreation.....	14,590.00
Debt Service.....	146,520.00
Operating Outlay.....	13,000.00
Operating Transfers Out.....	44,950.00
Miscellaneous.....	106,500.00

The breakdown of the major categories are listed in the budget.

Robert N. Burrows moved

Richard C. Papen seconded

## Town Meeting 1990 (continued)

Motion made by Robert N. Burrows to amend the Health Appropriation to read \$55,117. The reason is a reduction in the ambulance service, and to amend article 13 to read \$909,034.

William G. Hoag seconded

Discussion

Amendment was voted affirmative

Article 13 as amended was voted in the affirmative

Robert N. Burrows explained the pre-printed sheets that had been handed out. 1st-comparison figures for 88 & 89 2nd-refers to page 32. Clarification of questions asked at budget hearing.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for support of Sandwich children using the services of Tamworth Pre-School, Inc. This is a petitioned article.

Lee Webb moved

Ellen Hamilton seconded

Discussion

Voted affirmative

ARTICLE 15. To see if the Town will vote to reduce the authorization to raise \$73,000.00 by bonds or notes in the 1989 Town Warrant to \$60,000.00. Last year the Selectmen were authorized to bond \$73,000.00 but this year due to raising \$13,000.00 only \$60,000.00 is needed.

Robert N. Burrows moved

Louis Brunelle seconded

No discussion

Voted affirmative

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$3,811.00 to rent/lease a Case 580SE, 4WD, wheel tractor loader backhoe. This is a continuation of Article 14 from the 1986 Town Warrant. This appropriation to come from the Highway Department budget.

Kerry Peaslee moved

Louis Brunelle seconded

No discussion

Voted affirmative

ARTICLE 17. To see if the Town will vote to appropriate the sum of \$40,000.00 to be added to the Landfill Closure Capital Reserve Fund and authorize the use/transfer of the December 31, 1989 fund balance for this purpose.

William G. Hoag moved

Richard C. Papen seconded

Discussion

Voted affirmative

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for State Road Improvement, \$20,000.00 was donated for this project in 1989, the State contributing \$40,000.00.

Kerry Peaslee moved

Louis Brunelle seconded

No discussion

Voted affirmative

ARTICLE 19. To see if the Town will vote to authorize the Selectmen to spend the money remaining in the Conservation Commission Dodge Fund, "Sandwich Notch Land Procurement Fund" first to purchase any land available in the Sandwich Notch area and second for other conservation projects with the approval of the Conservation Commission.

Louis Brunelle moved

Dr. Charles Stevenson seconded

Robert N. Burrows made a motion to read article 20, so that both 19 and 20 articles could be discussed together.

Richard C. Papen seconded

Discussion on both articles 19 and 20

Motion on article 19 was withdrawn by

Robert N. Burrows

Richard C. Papen seconded

Voted affirmative to withdraw motion

Article 19 voted in the affirmative

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$19,000.00 to be used by the Town Forest Committee to purchase land with the Conservation Commission and to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.

Robert N. Burrows moved  
Richard C. Papen seconded  
No discussion  
Voted affirmative

ARTICLE 21. To see if the Town will vote to authorize the Selectmen to expend the interest from the Sandwich Revolution Bicentennial Fund for recreation and the interest from the Slade Improvement Fund for Town improvements in accordance with the provisions and purposes in their respective deeds, with these funds to be used to offset their respective appropriations.

Dr. Charles Stevenson moved  
Robert N. Burrows seconded  
Discussion  
Voted affirmative

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$2,200.00 and deposit the same in the sewer capital reserve fund for the purpose of reconstruction of the leach field. These monies to be repaid by the sewer users. This article by request of the Sewer Commissioners.

Robert Rowan moved  
Daphne Mowatt seconded  
No discussion  
Voted affirmative



## Town Meeting 1990 (continued)

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$14,300.00 for the operation and maintenance of the central sewer system. These monies to be repaid to the Town by the sewer users. This article by request of the Sewer Commissioners.

Robert Rowan moved

Robert N. Burrows seconded

Discussion

Voted affirmative

ARTICLE 24. To see if the Town will vote to authorize the Board of Sewer Commissioners to apply for, accept and expend without further action by town meeting, money from state, federal or other governmental unit or a private source which becomes available during the fiscal year of 1989. This article shall only be used for purposes of constructing and maintaining the town's main drains or common sewers, sewers and/or waste treatment works which the Board of Sewer Commissioners adjudge necessary for the public convenience, health or welfare, in accordance with RSA 149-I:1. The Board of Sewer Commissioners shall hold a prior public hearing on the action to be taken. Such action shall not require the expenditure of other town funds, nor will it exceed the limitations of appropriations and expenditures imposed by the provisions of RSA 32.

Robert N. Burrows moved

Sarah Zuccarelli seconded

Discussion

Motion made by Robert Rowan to amend article to read "which becomes available during the fiscal year of 1990" instead of 1989.

Peter Prentice seconded

Amendment voted affirmative

Article 24 voted affirmative as amended

## Town Meeting 1990 (continued)

ARTICLE 25. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$45.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article, and to authorize the Selectmen to allow a reduction in the 1990/1991 plowing fees for the individuals who paid in 1989 and who pay on time in 1990 by October 31, 1990 and to transfer up to the sum of \$12,000.00, if available, from excess money from the 1989/1990 Plowing Fees to the General Fund.

Janet Brown moved

Nancy Benton seconded

Discussion

Voted affirmative

ARTICLE 26. To see if the Town will vote to designate and proclaim April 22, 1990, as Earth Day 1990, and to set aside that day for public activities promoting preservation of the global environment and launching the "Decade of the Environment."

Robert N. Burrows moved

Kerry Peaslee seconded

Discussion

Voted affirmative

ARTICLE 27. To transact any other business that may legally come before said meeting. This article is by petition.

Motion by Robert N. Burrows that we adjourn the meeting

Richard C. Papen seconded

Martha Carlson requested that we discuss the Sandwich Conservation Commission's opposition to a road to Flat Mountain Pond.

Moderator stated that we had a motion on the floor to adjourn the meeting and explained that nothing could be brought before the voters that had not been put on the warrant, except acknowledgments to individuals for work performed.

Jack Webb asked that the voters give Robert N. Burrows a standing ovation for the 15 years of service given to the Town as Selectman. All joined in this standing ovation.

Anna Foisy asked that Earle C. Peaslee be recognized for his wonderful work as Moderator.

Joseph Upson, chairman of the Conservation Commission, read the following resolution regarding Martha Carlson: Be it resolved that the Town of Sandwich express its thanks and appreciation to Martha Carlson for persistent and knowledgable work as chairman of the Sandwich Land Trust Committee in securing conservation easements on substantial parcels of land, thus helping effectively to preserve the natural beauty and flavor of the Town.

Robert Rowan recognized the Town Hall Renovation Committee for their efforts in preserving the Town Hall, the chairman being Richard Benton, and Selectman Richard C. Papen.

## Town Meeting 1990 (continued)

Moderator adjourned the meeting and Martha Carlson overruled his decision and informed the voters all she was asking for was an opinion of how they felt about the opposition of the Sandwich Conservation Commission to the road to Flat Mountain Pond. Moderator asked if the voters wished to hear other business, but stated that nothing would be binding to the Town or legal if other business was brought up. Voters agreed to hear other business. On motion of Martha Carlson, seconded by Ellen Hamilton

Other Business: To see if the Town supports the Sandwich Conservation Commission in opposition to the U.S. Forest Service decision of February 15, 1990, to construct a road to Flat Mountain Pond.

After much discussion, it was voted in the affirmative to support the Sandwich Conservation Commission.

Motion on adjourning the meeting was again made by Robert N. Burrows, seconded by Richard C. Papen. Voted affirmative. Moderator adjourned the meeting at 10:10 p.m.

I, Rita P. Taylor, hereby certify that the proceedings are true and correct results of the action taken on Articles 1 through 27 of the Sandwich Town Warrant on March 13 and 14, 1990.

Rita P. Taylor, Town Clerk  
Sandwich, New Hampshire



## Town Meeting 1990 (continued)

Given under our hands and the Seal of the Town of Sandwich this 26th day of February, 1990.

Robert N. Burrows  
William G. Hoag  
Richard C. Papen  
Selectmen of Sandwich

A True Copy of Warrant-Attest:

Robert N. Burrows  
William G. Hoag  
Richard C. Papen  
Selectmen of Sandwich



The Downtown Post Office 1990/91



## **SPECIAL TOWN MEETING: November 6, 1990**

General elections were held in the Town Hall on Tuesday, November 6, 1990. Moderator Robert Rowan was in attendance. He read the warrant at 10:00 a.m. for State Elections-to include Governor , U.S. Senator, U. S. Representative, Executive Councilor, State Senator, State Representative and County Officers, votes for the amendment to N.H. Constitution. Moderator also advised the voters of the SPECIAL TOWN MEETING for amendment to the Town Zoning Ordinance, Ballot read as follows: "Are you in favor of the adoption of the amendment as proposed by the Board of Selectmen for the town zoning ordinance as follows:

1. Commercial Cable TV reception equipment for Town franchised cable television systems including necessary towers is a permitted use in the Rural Residential District.

2. Commercial Cable TV towers are not permitted in the Historic District. The planning Board has approved this amendment by a vote of 7-0.

Results      YES 483      NO 162

Moderator made the following announcements. No smoking allowed in the building. Polls would close at 7 p.m. Absentee ballots would be processed at 2 p.m. and that Earle Peaslee would be assistant moderator. He noted that in the State recount of the primary ballots for the Sept. 11, 1990 election, Sandwich was 100% correct. Ballot boxes were examined by Richard C. Papen and locked. Voting commenced at 10:10 a.m. and continued until 7 p.m.. After the count, results were announced by the moderator. (see return of votes attached). We had 962 registered voters. 659 votes cast, 68% turnout.

Rita P. Taylor  
Town Clerk

## HIGHWAY DEPARTMENT

1990 kept the Highway Department going strong. January and February saw a lot of time with snow and ice with more ice than normal. Driveways were plowed eight times from December 1989 to February 24, 1990.

The annual road maintenance on Town roads started as planned, starting in March by placing 1 1/2" crushed gravel on many of the dirt roads. On the 24th of April we were able to start grading some of the dirt roads.

July saw the completion of the road reconstruction on Palmer Hill Road, Mason Road and 1800 feet of Maple Ridge Road.

The N.H. Department of Transportation agreed to stone line some of the ditches on Diamond Ledge Road and Mt. Israel Road plus repatch several driveways. With these last items completed, the Town will be taking over the maintenance of both of these roads in the near future.

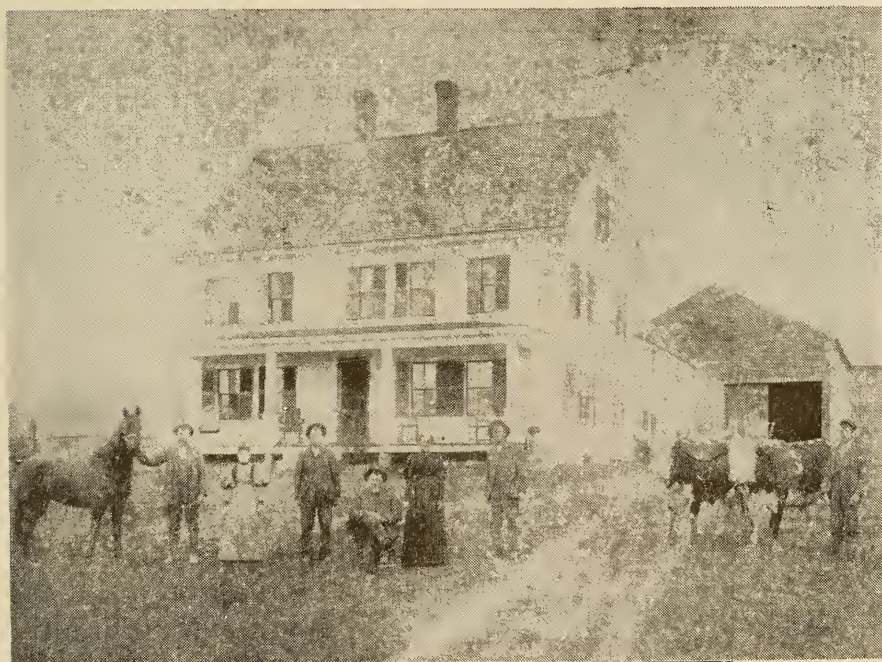
August 11, 1990, the rains came again. We were more fortunate than our neighbors to the east and west. The damage caused by the rains created several weeks worth of work. The Town was reimbursed 75% from the Federal Emergency Management Agency, 12 1/2% from the State of N.H. Disaster Assistance Program and 12 1/2% from the Town of Sandwich. Total damage of \$17,261.91.

October saw the start of the reconstruction of Wing Road. By the first of December when the work stopped for the winter, a big majority of the reconstruction had been completed.

## Highway Department (continued)

In closing I would like to thank Ben Lear. Ben worked with the Highway Department for two years and is now attending Plymouth College. To the men of the Department, John, Bill, Kenn, Roger and Tim, thank you for your continued support. Also to the Selectmen and Joanne for their assistance and support.

Respectfully submitted,  
Peter E. Prentice  
Road Agent



Members of the Burrows family (Nathaniel seated)

## **Highway Maintenance and Proposed Development Program**

Each year the Highway Department reseals 3 to 4 miles of tarred Town roads and grades fifty miles of dirt roads several times each year.

### **1991**

Wing Road	Finish reconstruction
Middle Road	Limited construction
Elijah Beede Road	Limited construction
Taylor Road	Limited construction

### **1992**

Mill Bridge Road	Reconstruct
Range Road	Reconstruct

### **1993**

Range Road	Finish construction
Vittum Hill Road	Reconstruct

### **1994**

Cleveland Hill Road	Reconstruct
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### **1995**

Mt. Israel Road	Reconstruct as needed
-----------------	-----------------------

**Note: Adjustments to this schedule will be made as time and funds dictate.**



## POLICE DEPARTMENT

Another year has passed and things in Town were quiet for the most part. We have seen a rise in the thefts in the area and the burglaries are still with us.

With the economy the way it is, the rise in the thefts were of no surprise. In times like this we should pay more attention to our homes and what we leave out and about. If it is not locked down or placed in a safe place it will disappear.

This summer was very pleasant, the sticker requirement has been going very well and I appreciate your cooperation. As usual the Pot Hole was our problem area with the stickers.

We had the summer patrol again and it is working very well. The usual summer problems that we had in the past have quieted down. This year we spent time in the Sandwich Notch with party problems. We responded to several party complaints and broke up several parties which included adults and minors.

I would like to remind you that the department is still offering the video camera to tape the inside of your homes. It is an excellent idea for insurance purposes. If you want to have this done please call me at 284-7777. All you have provide is the VHS tape and we will do the rest.

Again I would like to thank Officers Burrows, Glogowski, Carlson and Cantwell for their assistance in protecting the Town this year. Also, I would like to express my appreciation for the assistance this year of the New Hampshire State Police and the Carroll County Sheriff's Department.

Respectfully submitted,  
Louis G. Brunelle  
Police Chief



Police Department (continued)

1990 ACTIVITY

Calls for service	771
Mileage	49,039
Burglary/Residence	8
Theft	29
Disturbances	18
M/V complaint	17
Misc. complaint	60
Request for house check	51
House checks	778
Business checks	943
Accidents	26
DWI arrest	5
Summons	48
Warnings	244
Check-ups	357
Juvenile matters	4
Dept. assist	43
Fire assist	15
Medical assist	26
Suspicious vehicle	18
Suicide	1
Suspicious person	5
Suspicious incident	11
Criminal mischief	10
Alarms	32

## FIRE DEPARTMENT

In Town Fires.....	10
False Alarms.....	6
Out of Town Mutual Aid Calls.....	14
Search/rescue & Medical Emergencies.....	58
Other Emergencies.....	13
Service Calls.....	<u>14</u>
Total Calls.....	115

Our calls increased this past year by 27 making this our busiest year ever. Fortunately we suffered no serious structural losses and chimney fires remained at four. As I write this report we have already exceeded that number for 1991 so PLEASE continue to have your flues checked and cleaned at least once a year.

In April we took delivery of our new Pierce/Mack pumper which purchase was authorized by vote of the 1989 Town Meeting. We are extremely pleased with the performance of this unit and it provides a fine addition to our firefighting capabilities.

Search/rescue and medical emergencies comprised over 57% of the emergency calls this past year. I might point out that this part of the Department's operation continues to be funded entirely from funds donated or raised by the Department and Sirens, not from tax dollars.

During this past year the Department spent a great deal of time in the mandatory review of plans, as called for by the State Fire Code, for the new addition and remodeling of the Post Office in the Center and some five other projects. This part of our duties is taking an ever increasing amount of time although, without question, a very necessary and desirable function.

## Sandwich Fire Department (continued)

In addition to the above, many hours of training are mandated in rescue/medical emergencies, firefighting and hazardous materials.

Without question the item of greatest importance is the Department's membership situation. We are greatly understrength and desperately need new members for both fire and rescue squad duties. This is not a problem unique to Sandwich but is true to greater or lesser degrees throughout the nation. We are a pure volunteer department, that is we receive no pay, although we do get paid for forest fires and a small amount of compensation in lieu of mileage. With the economy as it is even the present members are finding it harder and harder to justify the time involved. We are actively working with the Selectmen to try and find a solution to this problem. If the Town is to continue to have a viable fire department new members must be found immediately! Any interested person may contact any member or the Town office.

In closing I wish to thank all our members, the Sirens, the Selectmen, the Highway and Police Departments and, last but not least, the community for their support this past year.

Respectfully submitted,  
Francis G. Hambrook  
Fire Chief

# SANDWICH FIRE DEPARTMENT VOLUNTEERS

Bruce Bartasek	
Louis Brunelle	
Rudy Carlson	
Harold Denison	Steward
Keith Forbes	
Walt Forbes	Captain
Bill Greene	Lieutenant
F.G. Hambrook	Chief
Richard Johnston	
Tim Michael	
Jim Mykland	2nd Asst. Chief
Kerry Peaslee	
David Porter	Captain, Res./Sec.
Reggie Stokes	Lieutenant
Bernard Swan	1st Asst. Chief
Jeff Szymujko	
Kim Tracy	Captain

# Proposed Equipment Replacement Schedule

YEAR	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20
POLICE Car 1			X								X									X										
Car 2	X				X			X		X			X				X				X					X				
FIRE Truck 1							X																							
Truck 2															X															
Truck 3																				X										
Truck 4																														
HIGHWAY Truck 1	X							X								X					X									X
Truck 2	X								X								X					X								
Grader		X																												
Loader 1								X										X												X
Loader 2							X										X													
Backhoe				X										X											X					
Sander 1	X										X										X									
Sander 2		X															X													X
Sander 3	X										X																			
Jeep								X										X												
Pickup w/plow					X					X							X													
Plow 1		X																	X											X
Plow 2																					X									
Plow 3								X																						
* Military Truck																														
Rock Rake				X												X														
YEAR	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20

\* Not to be replaced



## SEWER COMMISSION

1990 was another active year for the Sewer Commissioners. This year the system saw a two million gallon flow up from 1.9 million gallons last year. A six month extension of the E.P.A. grant was applied for and received and the extension ended in December. In July the work to correct the system was completed and the Commissioners have been observing and testing to evaluate the additional work and this final change has improved the operation of the system to an acceptable level, therefore, the Town by this writing has accepted the system. To get the system to this acceptable stage the Town refused to accept the system three times and applied for three extensions totaling two and one-half years and the two improvement projects totaled over \$170,000. The system has been on-line for over three years and some maintenance problems are starting to surface, hopefully we will be able to keep these costs under control.

Our ongoing testing indicates that a toxicity problem still exists. A study of the accumulative test results indicate a possible ammonia concentration and we ask all users to limit all ammonia or ammonia products.

Sump pumps continue to be a problem and we remind all users that it is against the Sewer Ordinance to discharge a sump pump into the system. We will vigorously pursue this problem and all violators will face the maximum penalty allowed by law.

The system under the best conditions is a fragile one at best. The affects of toxic materials, grease, sump pumps, and other foreign wastes entered into the system compound our problems and will cause premature failure of the system. We ask all users to be extra careful in using the system.

## Sewer Commission (continued)

This year the warrant articles relating to the sewer monies are worded differently from previous years. In the past we have borrowed operating monies from the Town at town meeting and repaid the same in December. This year we feel that, with the roll back in billing dates, our cash flow will allow us to operate completely by our users fees and not borrow from the Town. We would like to thank the taxpayers for their support in lending us operating monies over the past years, allowing the sewer users to gradually adjust to the extra financial burdens.

Respectfully submitted,  
Sewer Commissioners

### SEWER DEPARTMENT: Special Fund

#### Revenues

User Fees	\$13,565	
Interest	839	
Fines & Interest	302	
Gifts	<u>2,025</u>	
		\$16,731

#### Expenditures

Operation of the System	\$ 9,261	
To the General Fund	1,200	
To Capital Reserve Fund	<u>2,200</u>	
		12,661

<u>Excess of Revenues Over Expenditures</u>	4,070
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<u>Fund Balance January 1, 1990</u>	7,323
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<u>Fund Balance December 31, 1990</u>	\$11,393
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# 1991 SANDWICH SEWER BUDGET

(from Sewer Commissioners)

	1990	1990	1991
	<u>          </u>	<u>Actual</u>	<u>proposed</u>
Technical Maint.	\$3,200	\$2,560.26	\$3,200
Mowing	200	-0-	400
Electricity	1,400	896.72	1,500
Postage	-0-	-0-	25
Miscellaneous	170	13.45	50
Tools and equipment	300	207.49	300
Tax Collector	200	200.00	200
Treasurer	200	200.00	200
Meters	300	-0-	100
Insurance	500	-0-	500
Capital reserve	2,200	2,200.00	2,200
Testing	2,500	2,664.00	3,000
Pumping	2,000	2,276.00	2,000
Propane	350	13.65	300
Audit	200	200.00	200
Town finance charge	1,200	1,200.00	1,200
Legal fees	1,500	-0-	-0-
Snow removal	<u>80</u>	<u>-0-</u>	<u>-0-</u>
Totals	\$ 16,500	\$12,631.57	\$15,375

## PLANNING BOARD

The Planning Board held 21 meetings and hearings during the year. It considered applications for eight subdivisions, four boundary line adjustments, and seven site plan reviews. In addition, there were seven pre-application consultations with potential applicants.

After several years of outstanding service, including two as Chairman, Dorothy LaPointe retired from the Board. Robert Erb and Alan Nichols were appointed as new alternates. The officers elected during the year were John Biggs, Chairman; Benjamin Bullard, Vice-Chairman; Phyllis Olafsen, Administrative Secretary; and Walter Johnson, Recording Secretary.

Amendments to the Zoning Ordinance were proposed by the Board and approved by the 1990 Town Meeting. Additional changes are being proposed to the 1991 Town Meeting. Both the Subdivision and the Site Plan Review Regulations were revised during the year.

An Update of the 1981 Master Plan was written and published in November. The purpose of the Master Plan is to provide guidelines for the development of the Town consistent with the desires of the townspeople. It should be amended from time to time to reflect changing conditions. The Board intends to update the Plan more frequently in the future.

It is the purpose of the Planning Board to apply the guidelines of the Master Plan and the regulations contained in the Zoning Ordinance as reasonably and fairly as possible. The support of the residents and the cooperation of other Town Boards is appreciated.

Respectfully submitted,  
John M. Biggs  
Chairman

## HISTORIC DISTRICT COMMISSION

The year 1990 continued with newly revised plans for the Methodist Church expansion. The Commission was committed, on behalf of worried abutters, to a professional appraisal. The Church determined this to be too expensive. All abutters were notified of this and asked if the latest plans were sufficiently changed to relieve their anxiety as to impact on property valuations. If so, they were to notify us that they were not opposed to our rescinding the requirement for the appraisal. One reply was opposed to rescinding the appraisal requirement. We therefor were unable to approve the application. (The Z.B.A. later reversed our decision).

During this time, we were also presented proposals for Post Office and School additions. The most troubling of these was the need of the Post Office for a loading dock. This was solved by hiding it behind what appear to be barn doors.

The first plans for the School showed what might easily have been taken for a factory-warehouse-shopping mall. With input from those at the meeting which included representatives of the School Board and School District, as well as the architects, recommendations were made which resulted in revised plans and a new building we can all be proud of.

These three projects made for an intensive spell for us and we were grateful the latter part of the year was uneventful. Thanks to all for their input, criticisms and pats on the back.

Respectfully submitted,  
John Webb, Chairman



## BOARD OF ADJUSTMENT

In 1990, the Board of Adjustment received and considered seven completed applications for a hearing, one request for a rehearing, and held one rehearing. The applications included seven requests for Variances from the terms of the Zoning Ordinance. These related to permitted uses within a zoning district, to minimum driveway width, to setbacks of a dwelling/structure of a waste generating nature and/or septic system from a sideline, or a lake, stream, pond or wetland, and to the requirement for minimum parking space associated with a retail establishment. Three of the applications requested Special Exceptions to the terms of the Zoning Ordinance relating to permitted uses. One application presented an appeal from an Administrative Decision.

The Board reminds anyone contemplating building a new building, making changes in or additions to existing structures, or changing uses of their property, to review carefully the Zoning Ordinance of the Town, the Subdivision Regulations and, when appropriate, the Guidelines of the Sandwich Historic District Commission. If required, application for the appropriate permit should be made to the Board of Selectmen, the Planning Board and/or Historic District Commission. This could eliminate unnecessary appeals and delays.

Respectfully submitted,  
Roger W. Hamblin  
Chairman

## CONSERVATION COMMISSION

The Conservation Commission had a very busy year in 1990.

Our concern for handicap access to the White Mountain National Forest continued to be a major issue. During the year we strongly opposed the Forest Service plan for motorized access to Flat Mountain Pond which we felt was inappropriate. This view was supported by a majority vote at Town Meeting. Early in the year the Forest Service approved that plan, and we joined other conservation groups in appeals to that decision, and are happy to report that the plan was abandoned before the end of the year. Our thanks to Martha Carlson and Jeff Fair for their successful effort on behalf of that appeal. We look forward to cooperating with the Forest Service in their study of other alternatives for handicap access.

Protection of wetlands, including Squam Lake, continues to be another of our major concerns. We commend the Squam Lakes Watershed Management Plan recently completed. Gordon Ford, our commission member Fred Rozelle, and Ben Bullard took part in this worthwhile project. We have also investigated the impact of the Sandwich Fairgrounds on the extensive wetlands adjacent to it, and this is ongoing with the cooperation of Jim O'Neil.

The Hazardous Waste Collection was in its fifth year in 1990. It moved to Moultonborough in 1990 and had the best year yet. Sandwich was the second biggest contributor. Our thanks to Rose deMars for making this possible.

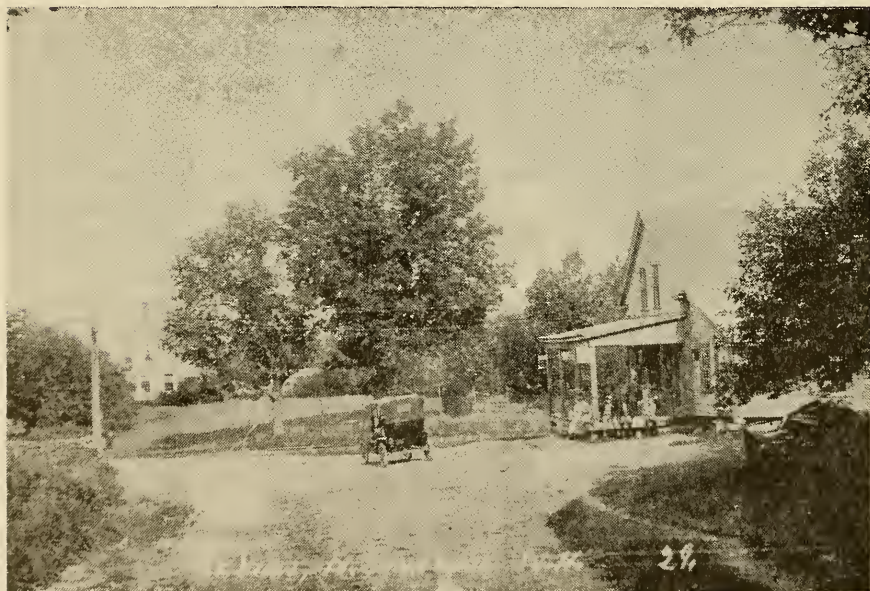
Five Days of Sandwich was again a very worthwhile youth nature program, run in 1990 by Martha and Rudy Carlson and Linda Enright. Donations from White Sylvania Trust and Ellen Hamilton helped make this a success.

## Conservation Commission (continued)

The Conservation Commission carried out it's responsibility for the annual monitoring of the conservation easements donated to the Town. We now have ten easements that require monitoring.

We also investigated and reported to the New Hampshire Wetlands Board on several dredge and fill applications.

Respectfully submitted,  
Frank D. Bates  
Chairman



North Sandwich

## **SANDWICH LAND TRUST COMMITTEE**

On January 29, 1991, the New Hampshire Land Conservation Investment Program met to allocate the last State funds to towns for conservation projects under the \$35 million Trust for NH Lands program. Sandwich has asked for a State grant with which we hope to purchase a conservation easement on the Wilbur and Joan Cook farm at Mead Base Intervale. If we succeed in obtaining a grant which meets the Cooks' needs, we will be the only town in New Hampshire to receive a third LCIP grant.

The Cook farm is a magnificent mountain intervale, one of the last undeveloped intervalles in the White Mountains. It abuts the White Mountain National Forest and the Town park at Beede Falls. It is bordered by the Bearcamp River. Its fields and mountain woodlands offer beautiful views of the Sandwich Range and the Ossipees. And the fields are some of the largest open hay fields in Town.

To win a third grant, we needed unusual points. Townspeople pitched in to help us wow the State. Roger Coolidge provided a match with his 1988 gift of an easement on 65 acres of timberland and shoreline on Squam Lake. Some ten other landowners added the icing to the cake. From the Cooks' land to the Tamworth line, landowners of parcels large and small have agreed to let the public hike along their river shoreline. We hope that the Bearcamp River Trail will provide families of strolling hikers and cross country skiers a beautiful and interesting trail from Beede Falls eight miles across Town to Tamworth. At this writing in early January, things look positive. A few property owners have not decided or have refused access but by and large a complete trail route appears possible. The Over the Hill Gang, the Bearcamp Pond Association and the Sandwich Community School have agreed to help build and maintain the trail.



## Sandwich Land Trust Committee (continued)

In other business, the Committee created a permanent file of deeds and maps in the Town Hall for each of the ten easements we now own. Members of this Committee and of the Conservation Commission walk the bounds of each easement property annually to make sure these lands remain undeveloped just as their easement deeds promise.

Members of the Committee include: Martha Carlson, chairman, Frank Bates, vice chairman, Rose DeMars, secretary, Frank Henry, treasurer, Fred Rozelle, fundraiser, Julia Coolidge, Elizabeth Crooker, Lisa Shambaugh, Denley W. Emerson, Robert Peaslee. The Committee has no budget other than funds raised by donation.

Respectfully submitted,  
Martha Carlson  
Chairman



Charles Clark's cattle



# CEMETERY TRUSTEES

## MASON CEMETERY TRUST FUND

### Revenues and Other Financing

Interest	\$ 330
From Cemetery Trustees	
General Account	<u>521</u>
	\$ 851

### Expenditures

General Maintenance	\$ <u>310</u>
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<u>Excess of Revenues Over Expenditures</u>	541
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<u>Fund Balance January 1, 1990</u>	<u>4,877</u>
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<u>Fund Balance December 31, 1990</u>	<u><u>\$5,418</u></u>
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## CEMETERY TRUSTEES: GENERAL ACCOUNT

### Revenues and Other Financing

Arthur M. Heard Trust	\$1,600	
Plots	1,180	
Interest Income	401	
From the General Fund	500	
From Trust Funds	<u>2,256</u>	
		\$5,937

### Expenditures and Other

#### Transfers Out

General Maintenance	\$5,248	
To Mason Cemetery	<u>521</u>	
		5,769

### Excess of Revenues

<u>Over Expenditures</u>	168
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<u>Fund Balance January 1, 1990</u>	<u>6,988</u>
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<u>Fund Balance December 31, 1990</u>	<u><u>\$7,156</u></u>
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## TOWN HALL RENOVATION COMMITTEE

To comply with the law for handicapped access all the door knobs and door bars have been replaced with hardware that can be opened using the light pressure of a fist. The handicapped ramp, just off the parking lot at the rear of the building, is finished.

The parking lot has been completed. Landscaping, to include a more attractive approach to the front doors, is planned for the summer of 1991. We also plan to put a plaque in the lobby stating that the Town Hall is listed on the National Registrar of Historic Places. It was May 1980 that the Town Hall was so listed.

Respectfully submitted,  
Richard L. Benton, Jr.  
Chairman



Alfred Quimby

## RECYCLING COMMITTEE

On November 1, 1990 the Sandwich Recycling Committee was established. The job of the Recycling Committee will be to import new ideas in recycling, to improve the operation of "the dump" and explore the possibility of working with other towns (Tamworth and Moultonboro) for a more effective way to dispose of our trash and recycle more items.

We hope to generate more interest in recycling among the residents of Sandwich and to foster the personal satisfaction that comes from knowing that each of us is doing his or her part to minimize our impact on the environment.

The members include Bill Hoag representing the Board of Selectmen; Kirke and Marilyn Read representing the Recycling Center; Jane Beckman; Sherry Heath; Sally Kalette; Evelyn MacKinnon; Daphne Mowatt and Susan Wiley.

Respectfully submitted,  
Marilyn Read  
Chairman

## RECREATION COMMISSION

The Recreation Commission has been working on improving our Town recreational needs this year.

With the new gymnasium at the school a volleyball net and balls have been purchased to use at the school. We are now working on setting a schedule for playing time.

Also basketball has started at the gym and the playing dates are on Sunday from 4 PM to 7 PM and on Tuesdays from 6 PM to 9 PM. All are invited to play.

We are still working on items for Remick Park and are reviewing several suggestions and possibilities for the Park.

The summer was slow at the beach, the weather wasn't as cooperative as last year. But it still was an enjoyable summer. A special thanks to Molly, Amy, and Peter for a fine job as the lifeguards at the beach this year, they did a great job.

The members of the Recreation Commission would like to thank the volunteers and businesses of Sandwich who have worked together to make 1990 a wonderful year.

We meet on the third Wednesday of each month and welcome your ideas and involvement as we start 1991. The members of the Commission are looking forward to working with Jere Burrows, both in starting new programs and contributing help to ongoing programs throughout the year.

Respectfully submitted,  
Sandwich Recreation Commission

## SANDWICH RECREATION

Recreational activities for 1990 included:

- Maypole dance for grades K-6 on Quimby Field and expanded to an additional day for townspeople.
- Youth League baseball, includes instructional league, two minor league teams, girls softball and Little League baseball.
- The ten week summer program which includes adult and youth tennis lessons, softball open to all ages two afternoons a week and soccer.
- The beach program under the direction of Molly Adriance and Amy Phillips.
- Old Home Week activities, including the family dance, magic show, tennis tournaments, cross-country race, etc.
- Round Robin Tennis play for adults every Wednesday and Friday afternoons.
- Youth soccer.
- Spring and fall tennis lessons.
- Youth basketball for grades 3 & 4 co-ed, 5 & 6 girls and boys teams. Home games will be played Saturday mornings in the new gym.
- Ski program - cross-country instruction by Gunstock's Outreach program and downhill at Ossipee Mt.
- NYSCA coaches certification program.
- Christmas lights were again placed at the three locations in Town.
- The skating rink area and other parts of Remick Park were loamed and leveled off.
- The skating rink was very successful in 1990 and well used.



## Sandwich Recreation (continued)

- Two nights of adult basketball were offered.
- Volleyball equipment was ordered and a night or two of volleyball will be offered.
- Tai Chi Chuan was offered in 6-8 week blocks. This is a form of martial arts which combines mental and physical exercise and was very well attended.

Many thanks to Joanne for help with notices, all the youth coach volunteers, Ms. Zuccarelli with the Christmas tree, Pete and the "Town crew" and especially to the Quimby Trustees who fund many of these programs.

Respectfully submitted,  
Jere Burrows



Maybeth Cook in stripped down Model T

## **TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER**

During calendar year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All of these fires are preventable, but ONLY with your help.

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done."

Violation of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1990, including a 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wildfire suppression.

## Forest Fire Warden (continued)

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or the Division of Forests and Lands at 271-2217.

### FOREST FIRE STATISTICS - 1990

	<u>STATE</u>	<u>DISTRICT</u>	<u>TOWN</u>
Number of Fires	489	77	2
Acres Burned	473	296	1

Respectfully submitted,

E. Sven Carlson,  
Forest Ranger

Francis G. Hambrook,  
Forest Fire Warden

# **TOWN FOREST COMMITTEE**

## **1990 Annual Report**

The Town Forest Committee duties include the location, management and/or recommendations for the disposition of Town lands. The Town currently has title to twenty parcels of land.

Each year the Forest Committee directs its attention to five parcels with the objectives of verifying Town ownership through title search land surveys to determine property location and then makes recommendations to the Board of Selectmen relative to the use or sale of such lands.

In 1990, the Forest Committee reviewed two parcels that are to be surveyed in 1991. Recommendations for action on three parcels was made to the Board of Selectmen.

The funds requested for 1991 cover the title work and land survey on the two parcels.

Respectfully submitted,

Peter Pohl  
James Mykland  
Richard Papen  
Town Forest Committee

## HOME NURSING AND HEALTH ASSOCIATION

In keeping with the determination to broaden its commitment to the health needs of the community, the Board of Directors of the Sandwich Home Nursing and Health Association proposed several changes in the By-Laws which were approved by the membership at the Annual Meeting in August. The name of the organization will now be The Sandwich Home Nursing and Health Association. The former nine member board will now include a tenth member appointed by the Board of Selectmen, to serve ex-officio.

Contributions to the annual fund drive are collected by the membership chairman. All contributors are automatically members of the organization and invited to take an active part in discussions of the organization's activities and goals at the August Annual Meeting.

We are pleased with the response to our educational programs during the year. Both Exercise Physiologist Colleen McDermott's tips on "Home Fitness for Young and Old" at the August meeting and Pharmacist Jim Scott's timely discussion of "Prescription Drugs and Over the Counter Medications" in November were in keeping with our goal of providing educational programs which will increase awareness of health issues.

We are looking forward to our April program which will present the very important topics of "The Living Will, Medical Power of Attorney, and Organ Donations." The tentative date is April 20th so mark your calendars and please join us.

Medical equipment is loaned through our organization. Barbara Stockton is in charge of this service. Other equipment is available through the Wolfeboro Visiting Nurse Association.



## Sandwich Home Nursing (continued)

The generous response by the community to our annual fund drive has, once again, enabled us to pay for one quarter (\$2650) of the Town of Sandwich's cost (\$10,600) of the nursing services to the VNA of Wolfeboro and Vicinity, Inc. This appropriation to the WVNA is substantially reduced from last year. The reduction is largely due to fewer uncollectable accounts and increased reimbursement for services.

The Town's use of VNA's services continues to increase as these figures show:

	1989	1990
# of residents receiving home care	40	46
# of home visits	844	875
Clinic services provided	Residents served	
Blood Pressure clinics		82
Flu Clinic		2
Cholesterol Screening Clinics		18
Pre-School Clinics (child health)		1
School children immunized		1

The SHNHA in conjunction with the VNA of Wolfeboro and Vicinity, will expand its commitment to health concerns for our residents by offering a flu clinic in Town during the fall of 1991.

This report would not be complete without a sincere thank you to Davena DeWolfe, RN, Administrator of the WVNA for bringing quality health care to the residents of Sandwich; to Physical Therapist, Stephanie Fairtile, RPT, to the Home Health Aides who make the days for the homebound a little easier and especially to our very own Sandwich Nurse, L.N. Babbit, known to all of us as "Cookie" who brings sunshine as well as skilled nursing care into so many lives.

We appreciate too, the years of dedication by our retiring board members, Helen Rose and Robert N. (Bud) Burrows who ended their terms in 1990, and we welcome Debra Peaslee, Mary Simmons and Dale Mayer.

To Molly Balch, our Membership Chairman, who has given so much of her time so willingly, our warm regards and grateful thanks.

In conclusion, to all of the contributors to the annual fund drive and to all of you who donate to the Memorial Fund, the members of the Board of Trustees extend sincere appreciation and look forward to your participation in SHNHA activities as well. We hope you will voice your concerns and ideas to any of the trustees whose names are listed below.

Respectfully submitted,  
Frances T. Mauch  
President, SHNHA  
Board member, WVNA

Board Members, SHNHA:  
Frank Bates, MD, Vice President  
Edwards Leiper, Treasurer  
Susan Wiley, Secretary  
Janet Brown  
Gale Christensen  
Debra Peaslee  
Mary Simmons  
Barbara Stockton  
Dale Mayer, ex-officio

## THE SAMUEL W. WENTWORTH LIBRARY

The big news this year was the retirement of Sylbert A. Forbes as the librarian. In October she submitted a letter of resignation to the board. It was accepted with thanks for her 44 years of service. Under the guidance of former Board Chairman, Janet Laverack, a retirement party was held November 18, 1990. Librarians and Town officials from neighboring towns as well as Judy Kimball from the State Library and Pat Topham from the Plymouth Library were there. Sylbert's friends and family from far and wide came to honor her years of service. She wore a corsage of yellow roses, was presented a certificate of service, the calligraphy being done by Linda Danielovitch, and a retirement purse.

Following Sylbert's retirement, M. F. Hambrook was appointed acting librarian. The trustees appointed a screening committee composed of Ginger Parsons as Chairman of the Board, Shirley Lyons as the representative of the Friends and Jim Mykland representing the community at large. This committee will place ads, review the applicants, and present the three best candidates to the board as they by law must make the decision. It is hoped a decision can be made in March.

The finances of the library continue to be strained as the loan on the replacement of the addition roof is paid off. The final installment will be made in 1991. The necessary repairs on the tile roof continue. With the leaks in the roof under control, the stained ceiling tiles have been replaced. A sump pump was installed in the basement to cope with occasional floods.

Under the capable guidance of Diane Booty, a video tape co-op was set up with the Bearcamp Valley Library Association. As a result of each group putting in funds, the co-op now has 50 tapes that rotate within the group every two months.

Mrs. Nancy Meredith made a very generous donation to the library. She presented the complete Civil War tapes as seen on Public TV. These may be circulated two at a time. The trustees were most grateful for this generous gift.

The trustees received several other gifts this year with which they are pleased. The Shoups gave a compact, complete Oxford Dictionary. William Metcalf made a generous donation for the purchase of books on environmental issues. The Friends of the Library made an additional gift of \$500.00 for the purchase of books. The most exciting was the Art Olafsen memorial gift. The Friends received donations and purchased in his memory a TV, VCR, and a Closed Caption decoder for the library.

The trustees held a special meeting concerning the management of the library's funds with the First Capital Bank of Concord. The bank will continue to manage the endowment. In addition the chairman and treasurer of the board attended a State meeting for Trustees of Trust Funds.

In May, Sandwich was the host for the quarterly meeting of the Bearcamp Valley Library Association. At this meeting there were two representatives from the State Library to help us deal with our local problems.

The library has instituted policies dealing with confidentiality as mandated by N.H. law. The borrowers at the library now have numbers. In addition there is a policy concerning the placement of signs and one dealing with children. Both library doors are now open year around. Details of these policies are available at the library.

Treasurer, Walter Johnson, introduced our library to the computer and has been most helpful in training the librarians. Additional help was offered this past year by the State in one day workshops dealing with NHAIS (New Hampshire Automated Information Services). Both Sylbert and M.F. Hambrook attended one of these workshops.

The Wentworth Library filed with the State to have its rating changed from Associate Library to Certified Library because the trustees felt we now meet all the standards. Trustee, Jeff Fleischmann, completed the forms and wrote the goals and objectives of the Wentworth Library. The State Library has informed us we are now a Certified Library.

At the annual meeting of the New Hampshire Trustee Association, Barbara Parsons was given an award as the Trustee of the Year from Forum III. Forum III includes 27 towns in this area of the State.

The library functions smoothly because of the dedication of many people. Anne Papen with her work on periodicals, Dick Papen as custodian, Jane Stokes as cleaning lady, and last but not least, Mary Frances Hambrook who has taken over the running of the library since Sylbert's retirement.

Respectfully submitted,  
Barbara Parsons  
Chairman



Circulation	
Fiction	4,113
Non Fiction	2,201
Juvenile	7,455
Magazines	1,701
Inter-Library Loan	52

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Total	15,522
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Records and Cassettes	469
Videos	796
Cameras	4

New Acquisitions	
Fiction	161
Non-Fiction	162
Juvenile	217
Audio-Visual	62

Discards	316
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RevenuesCharges for Services

Book Sales and Fines \$ 868

Copier Income 998

Miscellaneous

Interest &amp; Dividends 4,945

Donations 4,212

Other 250

Other Financing SourcesOperating Transfers In

Trust Funds 34,092

Total Revenues andOther Financing Sources \$45,365ExpendituresCurrentCulture and Recreation

Salaries and Benefits \$18,136

Buildings &amp; Grounds Maint. 3,364

Utilities 4,205

Materials and Supplies 1,094

Copier 426

Books and Periodicals 8,004

Other 728

Debt Service

Interest 579

Total Expenditures

36,536

Excess of Revenues and OtherFinancing Sources Over Expenditures

8,829

Fund Balance - January 1

58,530

Fund Balance - December 31\$67,359

# MEMORIAL DAY ESSAY CONTEST

Memorial Day is a day to honor soldiers who have died in war. It is a day to thank living soldiers. It seems to me that, although we are all very thankful to those who fought and lost their lives for us, very few people set aside time to look back and remember those men who gave us freedom, independence, safety, and the respect of other nations. I learned this on Valentine's Day of 1990 when our teacher received a letter requesting that we make valentines for Vietnam veterans.

I have also noticed that some people believe that Memorial Day honors only those who fought for their side; but in reality all dead soldiers are honored. It does not matter if they won, but more important that they gave their lives to serve others.

I also believe that Memorial Day is a day to look back and see how we have changed. We have taken great steps forward and large steps back. We have lost respect for ourselves and our friends. We are more selfish, but we are also trying hard to win the friendship of other nations. Every day we hear of raging battles and murders, and of peace talks. We also need to realize that true soldiers fight only against the principle of hate. In the Civil War soldiers fought to free the blacks. In World War II soldiers fought for the freedom of the Jews and against the destruction of freedom for all people. And remember, also, that you do not have to fight in a war to be a true soldier. You can be a true soldier by honoring all those who have fought for freedom in the wars of history.

Vanessa Adriance  
First Prize, Grade 4

## WHAT MEMORIAL DAY MEANS TO ME

When I think of Memorial Day it makes me remember where our freedom comes from.

It reminds me of the people who have given their lives in many different ways to allow us to gain our independence as a free nation.

Many people have also preserved the United States since it has been an independent nation. Others have helped to build the United States into the giant that it is today.

Throughout the years this has meant sacrifice. Many people have lost their friends, brothers, sisters, families and even their own lives.

Their sacrifice has enabled us to enjoy freedom of religion, freedom of voting and the freedom to choose of what we want to be in life as long as we don't interfere with others rights.

When you stop to think about how unselfish these many people were, it makes you realize how different some people are today. These people did not just go out and get many beautiful things and satisfy their own needs and desires. Instead, they worked together as one for the good of all and they trusted God to help them to do what was right. Because they did this they were able to win the victory of the Revolutionary War against the mighty nation of Great Britain.

Once a settlement of people who never dreamed of being an independent nation, rose into a mighty nation.

Tom Canfield  
First Prize, Grade 6

# **TOWN ORDINANCES**

## **ZONING ORDINANCE, SUBDIVISION REGULATIONS AND SITE PLAN REVIEW:**

These regulations should be consulted before any new building or remodeling is planned and before changes in existing ownership of land through subdivision or boundary line adjustment. Topics covered include wetland protection, setbacks from lot lines, steep slopes, signs, septic regulations and other requirements.

## **EXCAVATION ORDINANCE:**

Covers gravel pits and other excavations which may require attention to these regulations both during active use and later, when inactive.

## **BUILDING PERMITS:**

Any new building or changes to an existing structure require a building permit if the amount to be spent exceeds \$2,000, or when construction or reconstruction violates zoning regulation setbacks.

## **HISTORIC DISTRICT GUIDELINES:**

Within the Historic District certain guidelines apply to changes in exteriors of buildings and use of land.

## **PARKING ORDINANCE:**

Defines the parking regulations on Rtes. 113 and 109 and the intersections on Bean Road and Church Street.



## Ordinances (continued)

### DOG LEASH LAW:

Within the Town of Sandwich dogs must be kept on a leash or be under the control of their owner.

### BEACH ORDINANCES:

Requires a Town Beach/Dump sticker for use of the Town Beach on the Bean Road, the Potholes in North Sandwich and the beach at Bearcamp Pond. Times of use and conduct are also regulated.

### DUMP/SOLID WASTE RECYCLING CENTER ORDINANCE:

Recycling requirements are listed. Fines are imposed if these are not met. A beach/dump sticker is required for use of the solid waste recycling center.

Copies of these ordinances/regulations are available at the Town Hall.

## **TAX EXEMPTIONS/CURRENT USE**

Applications for the following permanent property tax exemptions must be filed by April 15th.

- \$ 50 exemption for veteran/veterans's spouse/  
veteran's widow
- \$700 exemption for service connected total  
and permanent disability
- \$700 exemption for widow of veteran killed or  
died on active duty
- Total exemption for double amputee or  
parapalegic

(Service connected exemptions may also be claimed by those who served on active duty in the armed forces of our allies if they were citizens of the U.S. or residents of NH at the time of their entry into these armed forces.)

Exemptions are also available for:

- Solar energy systems
- Woodheating energy systems
- Wind powered energy systems
- Persons who are legally blind
- Elderly property owners: subject to certain  
age, income and asset restrictions
- Owner/resident of property modified for the  
physically handicapped.

Current use and conservation easements also affect property taxes. Applications for current use assessment must be filed by April 1st.

# VITAL STATISTICS

## BIRTHS

Registered in the Town of Sandwich, New Hampshire			December 31, 1990	
DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	MAIDEN NAME OF MOTHER
Not previously entered in Town Records				
Aug. 25, 1989	Portland, ME	Elena Mae Hadley	Thomas L. Hadley	Michelle E. Gregoire
Feb. 24, 1990	N. Conway, NH	Asa Nichols Berg	Gunnar Berg	Martha Nichols
March 11, 1990	Sandwich, NH	Chloe E. Everett	William D. Everett	Kimberly L. Fairley
June 14, 1990	N. Conway, NH	Jamie Elijah Greene	Christopher W. Greene	D. Catherine Arsenault
June 30, 1990	Concord, NH	Frederick T. Bickford	Fred E. Bickford	Joanne Comer
July 23, 1990	Sandwich, NH	Marshall E. Nye III	Marshall E. Nye, Jr.	Diane C. Hanson
Sept. 27, 1990	Laconia, NH	Justin Adley Brown	Randolph Brown	Anne Susan Tilton
Nov. 1, 1990	Laconia, NH	Vanessa L. Palmer	Bruce A. Palmer	Michelle D. Perry
Nov. 4, 1990	N. Conway, NH	Christopher W. Bennett	Kenneth J. Bennett	Lisamarie Walker
Dec. 9, 1990	Plymouth, NH	Theresa A. Vierus	David A. Vierus	Jennifer Pearson

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor, Town Clerk

# DEATHS

Registered in the Town of Sandwich, New Hampshire			December 31, 1990
DATE OF DEATH	PLACE OF DEATH	NAME AND SURNAME OF THE DECEASED	NAME OF FATHER
Feb. 10, 1990	Meredith, NH	Catharine P. White	Frank Putnam
May 3, 1990	Albany, NH	Ernest Warren Bean	Eddie W. Bean
July 19, 1990	Laconia, NH	Arthur H. Olafsen	Harry Olafsen
Sept. 29, 1990	Sandwich, NH	Walter R. Carlson, Sr.	Andrew J. Carlson
Sept. 30, 1990	Sandwich, NH	Reuben Norman Hodge	Norman Hodge
Nov. 25, 1990	Meredith, NH	Ethel W. Beattie	George H. Richardson
			Minnie Davis
			Eva Hatch
			Ragnhild Olsen
			Irene M. Holmstrom
			Effie Abbott
			Addie M. Wheeler

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor, Town Clerk

# MARRIAGES

REGISTERED IN THE TOWN OF SANDWICH, NEW HAMPSHIRE  
for the year ending December 31, 1990

DATE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE	RESIDENCE OF EACH AT TIME OF MARRIAGE
March 31, 1990	Per Brix Olesen Inge Morup	Copenhagen, Denmark Copenhagen, Denmark
May 26, 1990	Richard Devens IV Melissa M. Shaw	Cypress, CA Cypress, CA
June 2, 1990	William L. Nungesser, Jr. Colleen M. McDermott	Sandwich, NH Sandwich, NH
June 2, 1990	Christian H. Passow Honor Jones	St. Charles, IL Englewood, FL
June 30, 1990	Charles C. Johnston Grace E. McLendon	Sandwich, NH Boxborough, MA
July 29, 1990	David E. Porter Sally Anne Tracy	Sandwich, NH Meredith, NH
August 4, 1990	John J. Hoell Catherine E. Hope	Boston, MA Boston, MA
August 11, 1990	Daniel J. McDonald Kathleen M. Hambrook	Fryeburg, ME Sandwich, NH
August 18, 1990	Timothy C. Wilson Carolyn P. Sawin	Irvington, NY Philadelphia, PA
August 25, 1990	William W. Gisness Meredith A. Heard	Boston, MA Boston, MA
October 14, 1990	Kevin D. Harding Ginette Saucier	Sandwich, NH Sandwich, NH

I hereby certify that the above return is correct, according to the  
best of my knowledge and belief.

Rita P. Taylor, Town Clerk











# EMERGENCY CALLS

To Report Fires or Call  
Emergency Equipment

Emergency Ambulance Service

**Tel. 1-524-1545**

or

SANDWICH POLICE DEPARTMENT

284-7777

Phone answered day and night

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NEW HAMPSHIRE STATE POLICE TROOP E

323-8112

CARROLL COUNTY SHERIFF'S OFFICE

1-800-552-8960

FOREST FIRE WARDEN

F. G. HAMBROOK 284-6876